



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
A. Francisco Gold Condominium II
EDSA Cor. Mapagmahal St., Diliman
Quezon City



OFFICE OF THE SECRETARY

November 14, 2003

MEMORANDUM CIRCULAR
NO. 2003-220

TO : ALL LOCAL CHIEF EXECUTIVES
ALL FIRE MARSHALS AND CONCERNED BFP
OFFICES/UNITS

SUBJECT : PRESCRIBING GUIDELINES FOR THE
IMPLEMENTATION OF THE FIRE CODE (PD # 1185)
AND DILG ACT OF 1990 (RA # 6975), AND FOR OTHER
PURPOSES

DATE : October 13, 2003

1. References:

- a. Presidential Decree No. 1185, otherwise known as the Fire Code of the Philippines; and
- b. Republic Act No. 6975, otherwise known as the DILG Act of 1990.

2. Rationale/Legal Basis:

Statistics show that death and injury to persons and loss and damage to property by fire have reached alarming proportions that the economic and social gains of the society are being continually undermined.

It is the mandate of the Bureau of Fire Protection (BFP) to suppress and prevent the occurrence of all destructive fires on buildings, houses and other structures, forests, land transportation vehicles and equipment, ships or vessels docked at piers or wharves or anchored in major seaports, petroleum industry installations, plane crashes and other similar incidents, as well as the enforcement of the Fire Code and other related Laws. The BFP shall have the power to investigate all causes of fires and, if necessary, file the proper complaints with the city or provincial prosecutor who has jurisdiction over the case (Sec. 54, RA # 6975).

Likewise, under Sec. 6 of PD # 1185, as amended, the fire service, under the direct supervision and control of the Director General of the Integrated National Police (now Chief, Bureau of Fire Protection) shall be responsible for the enforcement of the Fire Code of the Philippines, as well as pertinent provisions of other laws pertaining to fire protection or fire safety.

To effectively implement the foregoing tasks, there is a need to delineate further the functions of the BFP and the collection of fire taxes, fees and fines imposed by the Fire Code. The collection of these taxes, fees and fines shall be the responsibility of the City or Municipal Treasurer concerned for remittance to the National Treasury.

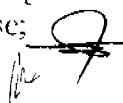
Unfortunately, there are LGUs which did not remit the collected fire taxes, fees and fines to the National Treasury. Worse, there are LGUs which did not collect the same for whatever reason.

To help the National Government in raising revenue, it is imperative for the BFP and LGUs to strictly implement the imposition and collection of the following taxes, fees and fines provided under Section 12 and 13 of PD # 1185: to wit:

- (a) Fire Safety Inspection Fees equivalent to Ten (10%) percent of all fees charged by the building official, or by the LGU or by other Government agencies concerned in the granting of pertinent permits or licenses;
- (b) One-tenth of one per centum (0.1%) of the verified estimated value of the building or structures to be erected, from the owner thereof, but not to exceed fifty thousand (P50,000.00) pesos, one half to be paid prior to the issuance of the building permit, and the balance, after final inspection and prior to the issuance of the used and occupancy permit;
- (c) One-hundredth of one per centum (0.01%) of the assessed value of buildings or structures annually payable upon payment of the real estate tax, except on structures used as single family dwellings;
- (d) Two per centum (2%) of all premiums, excluding re-insurance premiums for the sale of fire, earthquake and explosion hazard insurance collected by companies, persons or agents licensed to sell such insurance in the Philippines;
- (e) Two per centum (2%) of gross sales of companies, persons or agents selling fire fighting equipment, appliances or devices, including hazard detection and warning systems;
- (f) Two per centum (2%) of the service fees received from fire, earthquake, and explosion hazard pre-insurance surveys and post loss service of insurance adjustment companies doing business in the Philippines directly or through agents; and
- (g) Administrative fines provided under Sec. 12, para "a" and Implementing Rules and Regulations of PD # 1185.

3. Powers and Functions of the BFP:

- (a) Suppression of all destructive fires;
- (b) Prevention of, Information and Education on, all destructive fires;
- (c) Investigation of Fire and Arson cases and, if necessary, filing of the proper complaints with the city or provincial prosecutor who has jurisdiction over the case;



- (d) Enforcement of the Fire Code of the Philippines;
- (e) Establishment of at least one (1) fire station with adequate personnel, firefighting facilities and equipment, and Emergency Medical Unit for every city and municipality; and
- (f) Assess the Fire taxes, fees and fines.

As applied to this Circular, assessment is the official action of duly authorized BFP officer in ascertaining the amount of taxes, fees and fines due under the Fire Code from a tax/fee/fine payer. This necessarily involves:

- (a) The computation of the sum due;
- (b) Giving of a notice to that effect to the tax/fee/fine payer; and
- (c) The making, simultaneously with or sometime after the giving of notice, of a demand upon him for the payment of the tax/fee/fine or deficiency stated.

4. Powers and Function of the LGUs:

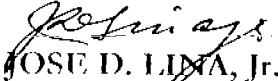
- (a) Help the BFP in suppression and prevention of all destructive fires;
- (b) Help the BFP in the investigation of Fire and Arson cases and in filing the proper complaints with the city or provincial prosecutor who has jurisdiction over the case;
- (c) Help provide funds, from their own resources, for the establishment of at least one (1) fire station or at least shall provide the necessary site of the Fire Station; and
- (d) Collect the fire taxes, fees and fines, and remit the same to the National Treasury within fifteen (15) days from collection.

5. Other purpose:

Memorandum Circular No. 98-235, as amended and other issuances in conflict with this Circular are hereby repealed or modified accordingly. Further, this shall take effect immediately upon approval.

Attested by:


ATTY. ALAN ROULLO YAP
Head Executive Assistant


JOSE D. LINA, Jr.
Secretary, DILG