

A large, solid green diagonal shape that starts from the top right and extends towards the bottom left, creating a dynamic background element.

R.A. 6657
AGRARIAN
REFORM

CARP -Comprehensive Agrarian Reform Program

Is the redistribution of **public** and **private** agricultural lands to farmers and farmworkers who are landless, irrespective of tenurial arrangement.

CARP - **Comprehensive Agrarian Reform Program**

- A broader term than land reform

It also includes measures to modernize the agricultural practices and improve the living conditions of an entire agrarian population.

Key words

Equitable land ownership
Empowered agrarian
reform beneficiaries

Republic Act No. 6657 otherwise known as Comprehensive Agrarian Reform Law (CARL) signed by President Corazon C. Aquino on June 10, 1988.

THE **PRINCIPLES** BEHIND AGRARIAN REFORM

1. **SOCIAL JUSTICE**

The democratization of income and wealth by equalizing access to land as the basic productive resource.

2. **JUST COMPENSATION TO LANDOWNERS**

The full and fair equivalent of the property taken away from its owner by expropriation.

FAIR MARKET VALUE: The full and fair equivalent of the **loss** sustained by the landowner.



Key Words

RETENTION LIMIT

The size of the land of an individual owner will be allowed to keep or retain, whether he/she is a cultivator or not.

IDLE OR ABANDONED LAND

- refers to any agricultural land **NOT** cultivated, tilled or developed to produce any crop nor devoted to any specific economic purpose continuously for a period of **three (3)** **years** immediately prior to the receipt of notice of acquisition by the government.

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“redistribution of lands, regardless of crops or fruits produced, to farmers and regular farm workers who are landless, irrespective of tenorial arrangement, to include the totality of factors and support services ***designed to lift the economic status of the beneficiaries*** and all other arrangements alternative to the physical redistribution of lands, such as **production or profit-sharing, labor administration** and the **distribution of shares of stock** which will allow beneficiaries to receive a **just share** of the fruits of the lands they work.” (Sec. 3)

“

**The core of agrarian reform
is change.** — J.N.D. Olano, Executive
Director, Phil. Development Assistance Program



COMPONENTS OF LAND REFORM

1. LAND DISTRIBUTION

2. COMPANION MEASURES

- It is not enough that the tillers become the owners of the land they till. They must also become successful owners of the land.

COMPANION MEASURES

1. CREDIT

2. MODERN AND BETTER METHODS OF PRODUCTION

3. MARKETING FACILITIES, EQUITABLE PRICING AND INFRASTRUCTURE

4. COOPERATIVES



Key Words

COOPERATIVES

refer to organizations composed primarily of small agricultural producers, farmers, farmworkers, or other agrarian reform beneficiaries who voluntarily organize themselves for the purpose of pooling land, human, technological, financial or other economic resources, and operated on the principle of one member, one vote.

Examples of Agrarian Reform Measures

1. Public health programs
2. Family planning
3. Education and Training of farmers
4. Reorganization of agrarian reform agencies
5. Application of labor laws to agriculture workers
6. Construction of infrastructure facilities
7. Organization of various types of voluntary associations
8. Provide employment opportunities to underemployed or surplus rural labor
9. Other community development services

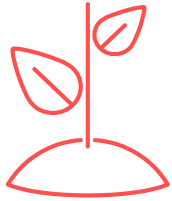


CARP UNDER THE **RAMOS** ADMINISTRATION

RAMOS: The government acquired and distributed **382 hectares of land** to nearly a quarter of a million beneficiaries (almost 250,000)

By the end of 1996 - the DAR was only able to distribute 58.25% of its target

Ramos' time - Since 1987 - total
land distributed: **2.66 M**
hectares to **1.8 M** tenant-
farmers



CONSTRAINTS

Lack of funds. Strengthen inter-agency support.
Mobilize implementation partners.

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Genuine agrarian reform denotes changing the unjust structures in society, of putting an end to feudal and exploitative relations.

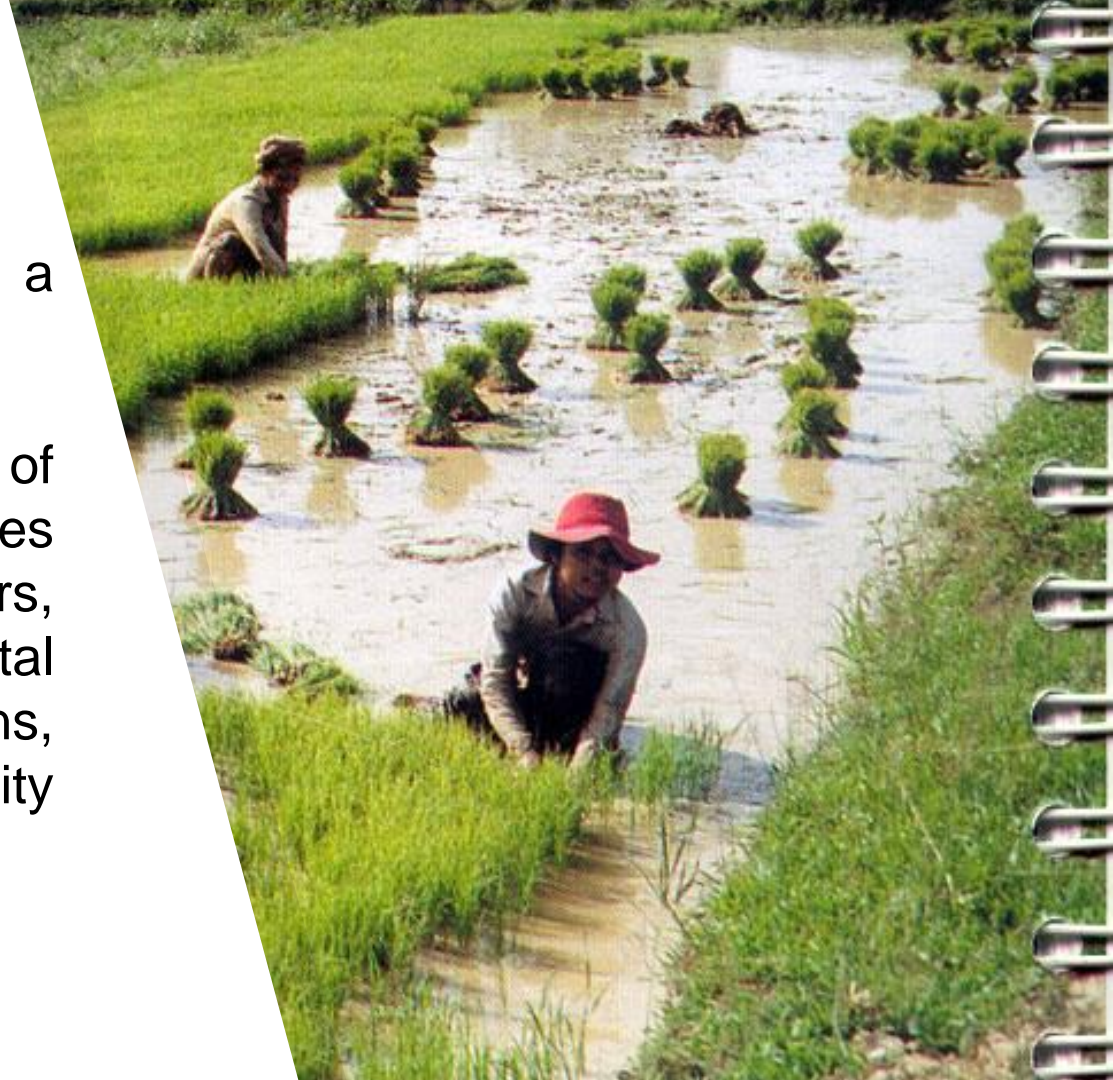
— LandWatch Asia and the Asian NGO Coalition for Agrarian Reform and Rural Development (ANGOC)

STATE OF AGRARIAN REFORM TODAY

“Agrarian reform is not just a matter of distribution of lands.

An indispensable component of its success is the support services that are to be given to farmers, such as farms implements, capital to finance their operations, training and community organizing among farmers,…”

– Bishop Broderick Pabillo





TAXATION

WHAT IS TAXATION?

The act of laying a tax.

The process or means by which the sovereign, through its law-making body, **raises revenue** to **defray** the necessary expenses of government.

A method of apportioning the cost of government among those who in some measure are privileged to enjoy its benefits and must, therefore, bear its burdens.



Taxation is the
government's
lifeblood.

TAXATION

Importance and Purpose of Taxation

Provide funds to promote the citizens' general welfare and protection

To finance its multifarious activities

Objectives of Taxation

For production
of goods and
services

For
redistribution
purposes

TAXES VS. PUBLIC REVENUES

TAXES

Compulsory
Case of tax
evasion if
you don't pay
your taxes

PUBLIC REVENUES

Income of the
government but
these are not
compulsory
Examples: PRC,
DTI, LTO, NSO, etc.

Major Classification of Taxes

DIRECT TAXES

Taxes which are paid directly by the individual based on his income or property

INDIRECT TAXES

Taxes whose burden are easily shifted to others
Levied on the goods and products that you purchase

DIRECT VS. INDIRECT TAXES

DIRECT TAXES

1. Income tax
2. Residence tax
(cedula)
3. Immigration tax
4. Real property tax

INDIRECT TAXES

1. Value added tax
2. Excise tax
3. License and
business tax
4. Tariffs
5. Documentary stamp
tax
6. Franchise tax

TAXABLE INCOME = NET INCOME
LESS ADDITIONAL EXEMPTION

TAX EVASION



**An illegal act to lessen
one's taxes**

1. Under-declaration of income
2. Non-declaration of income and other items subject to tax
3. Over-declaration of deduction
4. Under-appraisal of goods subject to tariff



TAX SYSTEMS

PROGRESSIVE TAX SYSTEM



REGRESSIVE TAX SYSTEM



PROPORTIONAL TAX SYSTEM

1 TAX SYSTEMS

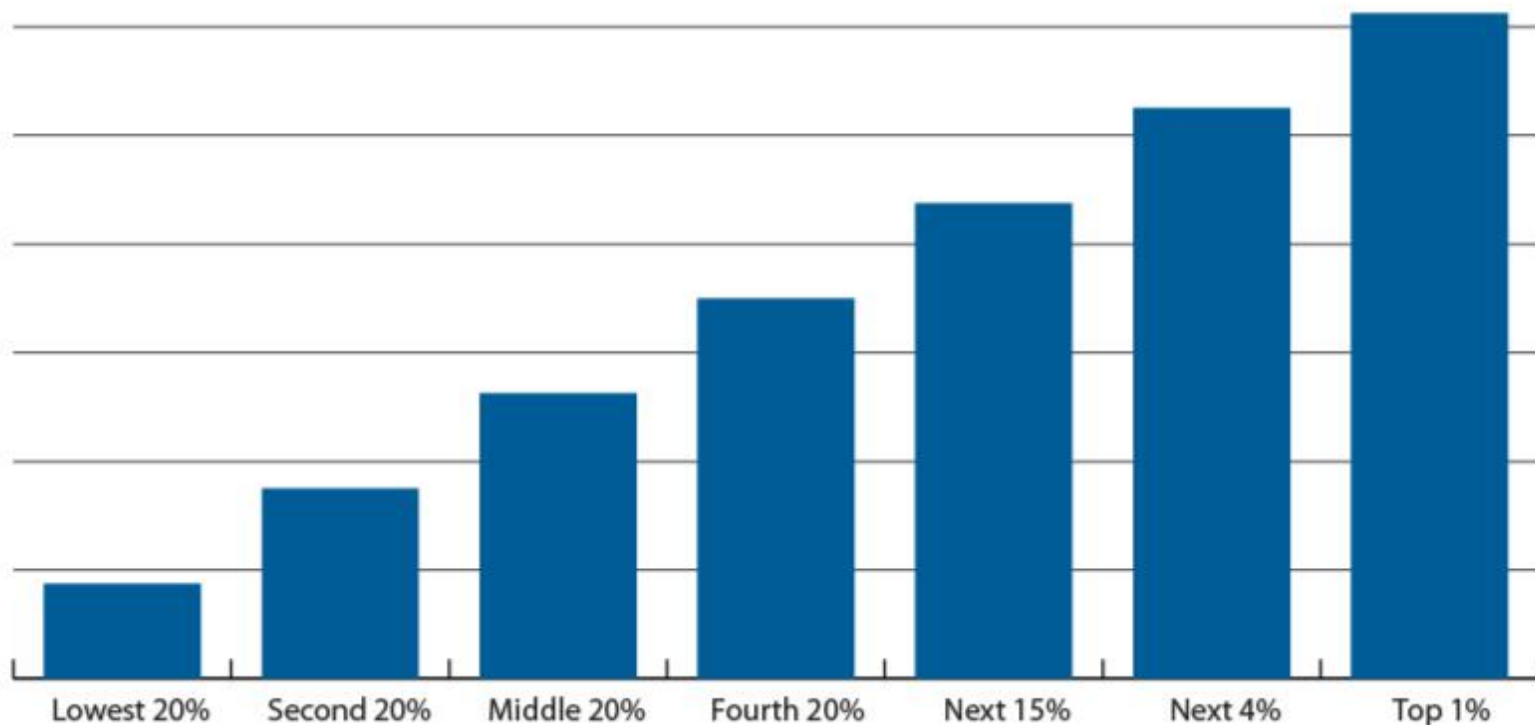
PROGRESSIVE TAX SYSTEM

I

Has an income redistribution effect from high to low-income groups. After the tax is paid by all, the low-income taxpayers have relatively more of their income than the rich who pay with a higher fraction of their incomes in the form of taxes

What a Progressive Tax System Looks Like

A progressive tax is one in which upper-income families pay a larger share of their incomes in tax than do those with lower incomes.



Amount of Net Taxable Income		Rate
Over	But not over	
	P10,000	5%
P10,000	P30,000	P500 + 10% of the Excess over P10,000
P30,000	P70,000	P2,500 + 15% of the Excess over P30,000
P70,000	P140,000	P8,500 + 20% of the Excess over P70,000
P140,000	P250,000	P22,500 + 25% of the Excess over P140,000
P250,000	P500,000	P50,000 + 30% of the Excess over P250,000
P500,000		P125,000 + 32% of the Excess over P500,000 in 2000 and onwards

source: bir.gov.ph

2 TAX SYSTEMS

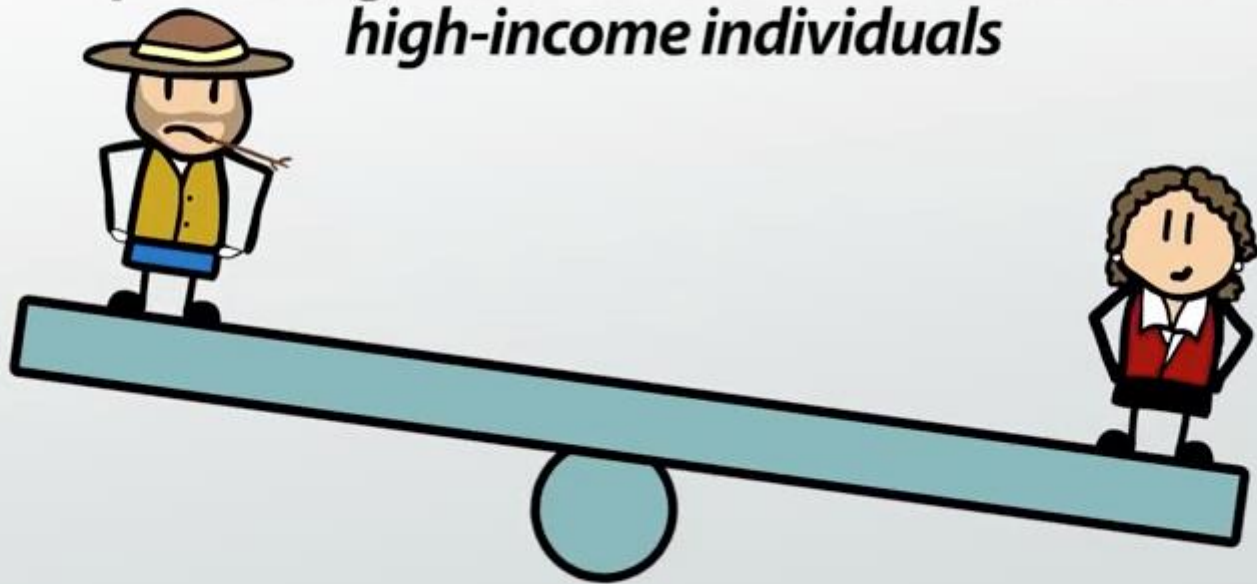
REGRESSIVE TAX SYSTEM

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Has the opposite income redistribution effect. This system requires the low-income groups to pay a higher tax burden than the high-income group.

Regressive Tax Structure

low-income individuals paying a higher percentage of their income on taxes than high-income individuals



3 TAX SYSTEMS

PROPORTIONAL TAX SYSTEM

I

Has the rate which is a fixed proportion to the base

Progressive tax

- As income goes up, the percent of income paid in taxes goes up too.

Regressive tax

- As income goes up, the percent of income paid in taxes goes down.

Proportional tax

- As income goes up, the percent of income paid in taxes stays the same.

Characteristics of Taxation

