



special act must be taken as intended to constitute an exception to the general act, as the legislature is presumed not to have intended a conflict.<sup>1</sup>

IV. Conclusion:

Consistent with our Opinion Nos. 135 and 273, S. 1996 and DOJ Opinion No. 106, s. 1996, TIEZA's share in the travel tax is not considered net earnings under RA No. 7656. Clearly, TIEZA's share in the collection tax is considered an appropriation of Congress to be specifically used for purposes under RA No. 9593. Requiring TIEZA to remit such share will run counter to its mandate under the law.

Further, the clear declaration of RA No. 9593's IRR specifically exempting TIEZA's share in its travel tax collection from the statutory remittance requirement under RA No. 7656 is the controlling view with respect to the treatment of TIEZA's travel tax collection.

Please be guided accordingly.

  
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<sup>1</sup> Agpalo, *Statutory Construction*, Fourth Edition 1998, pp. 277-278.