

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City

June 22, 2009

**REVENUE MEMORANDUM CIRCULAR NO. 36-2009**

**SUBJECT:** Publishing the full text of Executive Order No. 800 dated May 14, 2009 by the President of the Republic of the Philippines, entitled An Order Transferring the Administrative Supervision of the Securities and Exchange Commission from the Department of Finance to the Department of Trade and Industry

**TO :** All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all concerned, quoted hereunder is the full text of Executive Order No. 800 dated May 14, 2009 by the President of the Republic of the Philippines.

“MALACAÑANG PALACE  
MANILA

**EXECUTIVE ORDER NO. 800**

**AN ORDER TRANSFERRING THE ADMINISTRATIVE SUPERVISION OF THE SECURITIES AND EXCHANGE COMMISSION FROM THE DEPARTMENT OF FINANCE TO THE DEPARTMENT OF TRADE AND INDUSTRY**

**WHEREAS**, Executive Order No. 192, dated 07 January 2000, transferred the Securities and Exchange Commission (SEC) under the administrative supervision of the Department of Finance;

**WHEREAS**, the Department of Trade and Industry is the primary coordinative, promotive, facilitative, and regulatory arm of the Executive Branch of government in the area of trade, industry and investment;

**WHEREAS**, in order to facilitate coordination of policies and programs in the field of trade, industry and investment, it is necessary and practical to transfer the administrative supervision over the Securities and Exchange Commission from the Department of Finance to the Department of Trade and Industry;

**WHEREAS**, the President of the Philippines has the continuing power to reorganize the National Government as provided by EO No. 292, otherwise known as the Administrative Code of 1987;

**NOW THEREFORE, I, GLORIA MACAPAGAL-ARROYO**, President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

**Section 1.** The Securities and Exchange Commission is hereby placed under the Administrative supervision of the Department of Trade and Industry.

**Section 2.** This Executive Order shall take effect immediately.

**Done** in the City of Manila, this **14<sup>th</sup>** day of **MAY** in the year of Our Lord, Two Thousand and Nine.

(SGD) **GLORIA M. ARROYO**

By the President:

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(SGD) **EDUARDO R. ERMITA**  
Executive Secretary"

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

(Original Signed)  
**SIXTO S. ESQUIVIAS IV**  
Commissioner of Internal Revenue