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Republic of the Philippines  
Department of Finance  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

June 5, 2013

**REVENUE MEMORANDUM ORDER NO. 16-2013**

**SUBJECT :** Directive to inform all Government Offices including any of its agencies, political subdivisions or instrumentalities, or government-owned or controlled corporations (GOCCs), to act and serve as "Role Model" to the Taxpaying Public with regards to Tax Compliance

**TO :** All Internal Revenue Officers and Others Concerned

Pursuant to the provisions of the National Internal Revenue Code (NIRC) as amended and its implementing rules and regulations promulgated, unless otherwise expressly exempted thereon, all Government offices including its agencies, political subdivisions or instrumentalities, or government-owned or controlled corporations (GOCCs) are required to file and pay and/or charged to deduct and withhold any internal revenue tax and to remit the same in accordance with the provisions of NIRC. However, it has been observed that these Offices often file and/or pay and/or remit their internal revenue taxes late and refuse to pay the legal increments imposed (e.g. surcharges, interest and penalties) for the late filing or payment. The same observation also on payment of deficiency taxes assessments wherein these Offices often pay only the basic tax due without paying its legal increments.

In view thereof, all Revenue District Offices (RDOs), Large Taxpayers District Offices (LTDs), LTS Audit Division Offices are hereby directed to immediately inform these Government offices including its agencies, political subdivisions or instrumentalities, or government-owned or controlled corporation (GOCCs) under their respective jurisdiction to serve as "Role Model" to the taxpaying public in matters of tax compliance. Likewise, all RDOs, LTDs, LTS Audit Division Offices are also directed to comply with the following:

1. To inform the aforementioned Government offices and GOCCs under their respective jurisdictions to strictly comply with all the provisions of NIRC, as amended and its implementing rules and regulations;
2. To treat these Government offices and GOCCs in equal manner with the other taxpaying public in matters of enforcement and collection of taxes with no exception;

3. To impose and assess the necessary legal increments (e.g. surcharges, interest and other penalties) for any late filing and/or payment/remittance of taxes on these Government offices and GOCCs in accordance with the provisions of the NIRC, as amended and its implementing rules and regulations;
4. To inform these Government offices and GOCCs that no special treatment will be accorded in any manner including the application and approval of abatement and compromise of taxes, surcharges, interest and other penalties pursuant to the provisions of the NIRC, as amended;
5. To inform these Government offices and GOCCs that, in cases of violations and/ or failure to comply with the provisions of the NIRC, as amended and its implementing rules and regulations, particularly on the Withholding Tax provisions, all Heads, Executives, Directors and Officers of these Government offices or GOCCs responsible thereof shall be civil and criminally charged in accordance with the provisions of the NIRC, as amended and other applicable laws; and
6. To recommend the filing of civil and/or criminal actions, if necessary, on these erring Heads, Executives, Directors and Officers of these Government offices or GOCCs in accordance with the provisions of the NIRC, as amended and other applicable laws.

This Order shall take effect immediately.

**BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION**

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**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue

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