

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

January 21, 2008

REVENUE MEMORANDUM CIRCULAR NO. 13-2008

SUBJECT : Re-Circularization of Executive Order No. 53 Mandating All Government Agencies Concerned to Provide the Bureau of Internal Revenue With the Necessary Information to Help Increase Tax Collections.

TO : All Internal Revenue Officers and Others Concerned.

Presented hereunder is the full text of Executive Order No. 53, dated January 22, 1993, issued by then President Fidel V. Ramos, previously circularized by the Bureau under Revenue Memorandum Circular No. 3-93, to wit:

“EXECUTIVE ORDER NO. 53

“DIRECTING ALL GOVERNMENT AGENCIES CONCERNED TO PROVIDE THE BUREAU OF INTERNAL REVENUE WITH THE NECESSARY INFORMATION TO HELP INCREASE TAX COLLECTIONS

“WHEREAS, various information are required to be submitted to different agencies and instrumentalities;

“WHEREAS, relevant and pertinent information submitted to the said government agencies and instrumentalities can be effectively utilized by the Bureau of Internal Revenue (BIR) in tax law enforcement to maximize compliance;

“NOW, THEREFORE, I, FIDEL V. RAMOS, President of the Philippines, do hereby order that:

“SECTION 1. The following agencies shall provide the following data to the Bureau of Internal Revenue on a regular basis, as provided for in the implementing revenue regulations:

“1. DEPARTMENT OF TRADE AND INDUSTRY:

Production and sales of manufacturing companies per industry.

“2. DEPARTMENT OF TRANSPORTATION AND COMMUNICATION:

“2.1. Gross receipts of land, sea and air transport firms per company; and
“2.2. Revenues of telecommunications/ telephone/ telegraph/ radio firms per company.

“3. CENTRAL BANK OF THE PHILIPPINES:

Amount of interest income and other income (e.g royalties, profits from foreign exchange transactions, rental of property) of banks and their branches per company.

“4. ALL DEPARTMENTS, AGENCIES AND INSTRUMENTALITIES OF THE GOVERNMENT INCLUDING GOVERNMENT-OWNED AND CONTROLLED CORPORATIONS:

Contracts entered into with private contractors.

“5. SECURITIES AND EXCHANGE COMMISSION:

Names and addresses of all active registered corporations and partnership, with their financial statements.

“SECTION 2. Local government units, government-owned and controlled corporations, and other agencies and instrumentalities of the government shall, without hesitation, immediately comply with a request of the BIR for information relevant to its mission of effectively implementing the revenue laws.

“SECTION 3. The Bureau of Internal Revenue shall utilize the data provided to them in evaluating tax compliance and to improve internal revenue tax collection efficiency. The Commissioner shall submit a quarterly report to the Secretary of Finance, President and Congress on the results of this measure.

“SECTION 4. The Secretary of the Budget and Management shall give preferential budgetary support to the tax administration function of the BIR and all appropriate programs designed to improve the effectiveness of tax collection.

“SECTION 5. The Department of Finance shall enter into a Memorandum of Agreement with the appropriate agency or instrumentality of the National Government and local government units for the purpose of formulating procedures designed to ensure full compliance by those concerned with the requirements of this Executive Order.

“SECTION 6. The Department of Finance, upon the recommendation of the Commissioner of Internal Revenue, shall promulgate the necessary revenue regulations to implement this Executive Order. The regulations shall provide for a phased implementation of this Executive Order.

“SECTION 7. This Executive Order shall take effect immediately.

“DONE in the City of Manila, this 22nd day of January, in the year of our Lord nineteen hundred and ninety-three.”

The above-quoted Executive Order is now being re-circularized to remind the concerned government agencies of this existing mandate as well as stress the importance of their full cooperation in providing the data and information requested by

the BIR in line with its efforts to maximize tax compliance and increase the tax collections.

All internal revenue officers are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
LILIAN B. HEFTI
Commissioner of Internal Revenue