

REQUIRING GOVERNMENT OFFICES, AGENCIES AND INSTRUMENTALITIES TO SUBMIT TO THE BUREAU OF INTERNAL REVENUE AN ANNUAL LIST OF MONEY PAYMENTS ON TRANSACTIONS WITH PRIVATE INDIVIDUAL...

EXECUTIVE ORDER NO. 210, February 14, 1970

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/1d02f86bab0d/>

WHEREAS, it has been ascertained that many government offices, agencies and instrumentalities, including government-owned and controlled corporations, have not withheld from money payments to private individuals, corporations, partnerships and associations the internal revenue taxes due and payable on account of said money payments on transactions made; and

WHEREAS, this practice is not only a clear violation of the provisions of Republic Act No. 1051, as well as implementing Revenue Regulations No. 21-67, but also creates opportunities for unscrupulous taxpayers to evade the payment of internal revenue taxes;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by law, do hereby direct all departments, bureaus, offices, agencies and instrumentalities of the Government, including government-owned or controlled corporations, as well as provincial, city and municipal governments, to submit to the Bureau of Internal Revenue an annual list of money payments to private individuals, corporations, partnerships and associations on transactions made with said individuals, corporations, partnerships and associations, on or before January 31st of the succeeding year covering transactions of the preceding year, which annual list shall contain the following information:

- Name and address of the government office which effected the payment;
- Name, address and taxpayer account number of the individual, corporation, partnership or association with which it had transactions and to which money payment was made;
- Total amount of payment/s made during the preceding year;
- Nature of the transaction or payment;
- Date payment was made; and
- If the corresponding internal revenue tax was withheld therefrom, the number, date and amount of the official receipt evidencing the remittance thereof to the Bureau of Internal Revenue.

The list shall be certified correct and signed by the head of the office concerned, or by any responsible official with a rank not lower than that of a division head.

Heads of government offices, agencies and corporations covered herein shall take proper and necessary measures to see to it that the provisions of Republic Act No. 1051 and Revenue Regulations No. 21-67 are properly and promptly complied with by their respective offices and arrangement shall likewise be made for the strict implementation of this order.

Done in the City of Manila, this 14th day of February, in the year of Our Lord, nineteen hundred and seventy.

(SGD.) FERDINAND E. MARCOS

President of the Philippines

By the President:

(SGD.) ALEJANDRO MELCHOR

Acting Executive Secretary

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.