

LETTER OF INSTRUCTION NO. 129, September 18, 1973

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TO:

All Heads of Departments, Bureaus, Agencies and Instrumentalities of the Government, Provincial and Municipal Officials, Barangay Leaders and Others Concerned.

Pursuant to Proclamation No. 1031, dated September 21, 1972, and General Order No. 1, dated September 22, 1972, in order to fully implement the objectives of the Government enunciated in Presidential Decree No. 2135 granting amnesty to persons who are required by law to file income tax returns but have failed to do so, you are hereby directed to comply strictly with the following guidelines:

I — Publication.

You are enjoined to give the widest publicity to the objectives, requirements and benefits declared in the Decree to all your employees and associates in government, civic, cultural, labor, business, religious and other organizations, including all members of the Barangay, and the Social Security System (SSS).

II — Immunities Granted.

Upon payment of the amounts specified in the Decree, the following shall be observed:

- The taxpayer's declaration shall be strictly confidential in nature, It shall forever be held inviolate and no government official, bureau or office may thereafter require the declarant to disclose any information relative thereto in any form or manner whatsoever;
- The taxpayer shall not be subject to any investigation, whether civil, criminal or administrative insofar as his declarations in the income tax returns are concerned nor shall the same be used as evidence against, or to the prejudice of the declarant in any proceeding before any court of law or body, whether judicial, quasi-judicial or administrative in which he is a defendant or respondent and he shall be exempt from any liability arising from or incident to his failure to file his income tax return and to pay the tax due thereon, as well as to any liability for any other tax that may be due as a result of business transactions from which such income, now voluntarily declared may have been derived;
- "It shall be unlawful for any official or employee having knowledge of such declaration to disclose to any person any information relative to such declaration and any violation hereof shall subject the offender to an imprisonment of not more than five (5) years.

"Any revenue official who would inquire, question or attempt to inquire into the tax amnesty return filed by any taxpayer shall be guilty of grave misconduct for which he will be summarily dismissed from the service." (P.D. 161, amending P.D. 23)

III — Effect of Failure to Avail of the Amnesty.

Upon the expiration of the period granted in the Decree, the Secretary of Finance, thru the Commissioner of Internal Revenue, shall utilize the entire tax enforcement machinery of the Government in ferreting out persons who are required to file an income tax return but failed to do so and did not avail of Presidential Decree No. 213, to be dealt with the full force of the law.

Done in the City of Manila, this 18th day of September, in the year of Our Lord, nineteen hundred and seventy-three.

(Sgd.) FERDINAND S. MARCOS
President
Republic of the Philippines

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