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PUBLISHING EXECUTIVE ORDER NO. 53

REVENUE MEMORANDUM CIRCULAR NO. 3-93, February 01, 1993

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Presented hereunder is the full text of Executive Order No. 53 as follows:

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

WHEREAS, a 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 Communications:

2.1 Gross receipts of land, sea and air transport firms per company; and

2.2 Revenue 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.

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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."

For the information of all concerned.

Adopted: 1 Feb. 1993

(Sgd.) JOSE U. ONG
Commissioner of Internal Revenue

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