

LETTER OF INSTRUCTIONS NO. 308, August 22, 1975

LETTER OF INSTRUCTIONS NO. 308, August 22, 1975

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/667464966901/>

TO:

The Commissioner of Internal Revenue

WHEREAS, the voluntary payments made under the various tax amnesty decrees which had already reached P1.4 billion is tangible proof of the high sense of patriotism and involvement of the tax-paying public in the government's drive to build a reformed and progressive New Society;

WHEREAS, with the exception of Presidential Decree No. 68, the various tax amnesty decrees invariably excluded from their provisions, deficiency assessments issued on the basis of investigations made by the Bureau of Internal Revenue prior to their dates of promulgations;

WHEREAS, these delinquent tax accounts have become a naming problem that is growing every year, causing irritations on an otherwise wholesome tax-payer-BIR relationship, and consuming the time and effort of revenue personnel that should be devoted to the tapping of new sources of revenue;

WHEREAS, it is desirable to have a mode of settling expeditiously all such delinquent tax liabilities or deficiency assessments not paid or covered by the previous tax amnesties, in order that taxpayers and the government can work in closer partnership for the realization of the objectives of New Society.

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by the Constitution, hereby order and authorize:

The Commissioner of Internal Revenue to cause the immediate review and evaluation, and to exercise his authority to make compromises with the view to terminating all cases of delinquent accounts, whether pending with the Bureau of Internal Revenue or with the Courts, as the facts and circumstances thereof may warrant.

This Order shall embrace all cases within the purview of the express provision and spirit of section 309 of the National Internal Revenue Code, as amended, including those—

- Where the taxpayer is insolvent or that his/its financial position demonstrates a clear inability to pay the assessed tax;
- Where the corporate taxpayer has dissolved and no successor-in-interest had been ascertained or is ascertainable, except its former board of directors and other officials who continue to remain liable under existing jurisprudence;
- Where evidence is insufficient or hard to obtain;
- Where taxpayers property is outside the territorial jurisdiction of the country;
- Where the collection enforcement would be difficult because of prior adverse claims on taxpayer's assets;
- Where the interest of the government is best served by avoiding long, tedious and costly litigation;

- Where the assessment if doubtful validity; and
- Where similar circumstances are present.

The Commissioner of Internal Revenue shall organize the office machinery and issue the necessary rules and procedures to implement effectively this Order.

This Letter of Instructions shall be effective immediately.

Done in the City of Manila, this 22nd day of August, in the year of Our Lord, nineteen hundred and seventy-five.

(Sgd.) FERDINAND E. MARCOS

President

Republic of the Philippines

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.