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PUBLISHING EXECUTIVE ORDER NO. 52

BIR REVENUE MEMORANDUM CIRCULAR NO. 5-93, February 01, 1993

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Presented hereunder is the full text of Executive Order No. 52 as follows:

> "REQUIRING THE INDICATION OF TAXPAYER IDENTIFICATION NUMBER (TIN) ON CERTAIN DOCUMENTS

WHEREAS, the TIN is a vital information for tracing a person's taxable transactions under a computerized system of tax administration;

WHEREAS, the Bureau of Internal Revenue (BIR) is now initiating a fully integrated computerization of the tax administration system;

WHEREAS, it is necessary to develop the BIR's computerized data base to contain the necessary and relevant information pertinent to every taxpayer for storage and ready accessibility for correct determination of every taxpayer's tax liability;

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

SECTION. 1. The BIR shall require that the TIN be indicated in the following documents:

- Sugar quedans, refined sugar release order or similar instruments to reflect the TIN of the owner or seller of the sugar.

- Domestic bills of landing to reflect the TINs of the shippers and consignees of commercial value shipment.

- Documents to be registered with the Registry of Deeds to reflect the TINs of persons who are parties to the real property transactions.

- Registration certificates to reflect the TINs of owners of transportation equipment by land, sea or air.

- Building construction permits to reflect the TINs of owners and contractors of buildings and civil works.

- Other documents which may hereafter be required under revenue regulations to be promulgated by the Secretary of Finance.

SECTION. 2. Any person who fails to comply with requirements of this Executive Order, including the parties involved in monitoring or regulating these transactions, shall be subject to all the appropriate sanctions provided for in the National Internal Revenue Code and other pertinent laws and regulations.

SECTION. 3. 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. 4. The Secretary of the Department of Budget and Management shall give preferential budgetary support to the tax administration function of the BIR and all appropriate programs designed to improve the

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effectiveness of tax collection.

SECTION. 5. The Secretary of Finance, upon the recommendation of the Commissioner of Internal Revenue shall promulgate the revenue regulations for the implementation of this Executive Order. The regulations shall provide for a phased implementation of this Executive Order.

SECTION. 6. 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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