

LETTER OF INSTRUCTIONS NO. 186, May 14, 1974

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TO:

The Secretary of Finance; All Other Department Heads; The Commissioner of Internal Revenue; All Other Heads of Bureaus, Agencies and Instrumentalities of the Government; All Provincial, City and Municipal Officials; All Barangay Heads; and Others Concerned.

SUBJECT :

Full implementation of Presidential Decree No. 379, as amended- by Presidential Decree No. 417 in relation to Presidential Decree No. 370 and Republic Act No. 3019, otherwise known as the Anti-Graft and Corrupt Practices Act.

In order to fully implement the program of the government to gather an accurate compilation of statistical data for the establishment of a data bank envisioned in Presidential Decree No. 379, as amended, you are hereby required to comply strictly with the following:

- You are enjoined to urge all those who are required to file the statement of assets, liabilities and networth, especially officials and employees of the government, to declare truthfully and accurately all the information required to be included therein.
- You are directed to give the widest publicity to the provisions of Presidential Decree No. 370 in order to afford the last opportunity for all concerned to avail of the tax amnesty granted therein by paying the prescribed rate of tax on all previously untaxed wealth, gains and acquisitions thereby gaining the immunities granted therein on all tax liabilities that may be on the assets required to be declared under Presidential Decree No. 379, as amended.
- In requiring the declaration of all existing assets, as of December 31, 1973 under Presidential Decree No. 379, as amended, as well as in the implementation of the provisions of R.A. 3019, the government stands firm and resolute against any violation of the immunities guaranteed in favor of the declarant under Presidential Decrees Nos. 23, 157, 213 and 370 and Letters of Instructions Nos. 65 and 129.
- Upon the expiration of the period of the tax amnesty granted under Presidential Decree No. 370, the Commissioner of Internal Revenue is directed to utilize the entire tax enforcement machinery of the government in ferreting out those persons who should have availed of the same but failed to heed this call for a last chance to set their records straight and to apply to them the full force of the law, including if necessary, the arrest of all notorious tax evaders.

The compilation of statistical data on the statement of assets, liabilities and networth required under Presidential Decree No. 379, as amended, is vital to the interests of the country for economic development. Any willful false declaration or deliberate failure to comply with any of the provisions of the said decree shall be dealt with

severely.

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

(Sgd.) FERDINAND E. MARCOS

President

Republic of the Philippines

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