DISSEMINATION OF DEPARTMENT ORDER NO. 51-90 OF THE SECRETARY OF FINANCE

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In view of the numerous inquiries on whether or not the Economic Intelligence and Investigation Bureau (EIIB) is empowered to exercise functions primarily conferred on the Bureau of Internal Revenue by the National Internal Revenue Code as amended, this Office is compelled to publish Department Order No. 51-90 dated October 10, 1990 of the Secretary of Finance, thus:

> "DEPARTMENT ORDER NO. 51-90
>
> October 10, 1990
>
> "Subject : Economic Intelligence and Investigation Bureau (EIIB) coordination with the Bureau of Internal Revenue (BIR) in the investigation of tax evasion cases.
>
> "Under Section 26(a) of Executive Order No. 127 and Section 17(1) of the Administrative Code of 1987, the Economic Intelligence and Investigation Bureau is vested with the authority to investigate, among others, tax evasion and/or tax fraud cases involving the application of the provisions of the National Internal Revenue Code; on the other hand, the Bureau of Internal Revenue is the primary agency of the Government that is charged with the function of enforcing the provisions of the National Internal Revenue Code and in the discharge of its function, it conducts the investigation of tax evasion/tax fraud cases.
>
> "In the interest of an orderly tax administration and in order to avoid duplication in the investigation of tax evasion cases and obviate possible conflict that may arise between the Economic Intelligence and Investigation Bureau and the Bureau of Internal Revenue which are both under the Department of Finance, it is hereby ordered that the investigation of tax evasion cases by the Economic Intelligence and Investigation Bureau by virtue of its authority pursuant to the aforementioned laws, shall be conducted jointly with the Bureau of Internal Revenue after appropriate representation is made to the Commissioner of Internal Revenue.
>
> "This Order shall take effect immediately and all previous orders in conflict herewith are hereby revoked.
>
> "(SGD.) JESUS P. ESTANISLAO
> Secretary"

The prominent feature of the above-quoted issuance is that EIIB may only investigate tax evasion cases if this is conducted jointly with the Bureau of Internal Revenue, the primary agency charged with the function of enforcing the provisions of the National Internal Revenue Code, after appropriate representations are made with the Commissioner of Internal Revenue.

Furthermore, under Section 26(a) of Executive Order No. 127 and Section 17(1) of the Administrative Code of 1987, EIIB's authority to investigate is limited to tax evasion or tax fraud cases, and does not extend to the enforcement of other provisions of the Tax Code such as those relative to the issuance of invoices/receipts.

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

Adopted: 15 Mar. 1994

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(SGD.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue

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