

LETTER OF INSTRUCTIONS NO. 204, July 24, 1974

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TO: The Commissioner of Internal Revenue
The Commissioner of the Budget
The Commissioner of Civil Service

WHEREAS, the shortage in oil and the high price thereof has adversely affected business activities all over the world and this would consequently result in the reduction of government revenues derived from taxes;

WHEREAS, during the two previous years the Government, through the tax amnesty scheme, was able to increase its revenue collection but this measure will no longer be available to the Government;

WHEREAS, in order to prevent a big drop in the revenue collections of the Government in 1975-76 it is necessary for the Government to use all resources and take bold initiatives in its tax collection efforts;

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

- The Commissioner of Internal Revenue to utilize the entire tax enforcement machinery of the Government in—
 - (1) Ferreting out persons who failed to voluntarily disclose any previously untaxed income and/or wealth;
 - (2) Discovering cases of fraud, irregularity or mistake in the books of accounts and other accounting records of taxpayers; and
 - (3) Preventing officials and employees of the Bureau of Internal Revenue from backsliding or from otherwise committing or engaging in acts inimical to the service and/or the New Society.
 - (4) Enforcing complete and absolute discipline among bureau officials and employees with the full authority to promote, transfer, assign, suspend, dismiss or otherwise penalize, reinstate, and appoint bureau personnel;
 - (5) Taking such other steps, remedies and actions which he may deem proper and necessary not only to offset the expected drop in the collection of revenues but also to increase revenue collection.

The Commissioner of Internal Revenue shall apply upon any backsliding or erring official or employee of the Bureau the full force of the laws, including, if warranted recommendation for their arrest or detention.

- The Commissioner of Civil Service and the Commissioner of the Budget shall give full cooperation to the Commissioner of Internal Revenue in carrying out the instructions contained in this Letter of Instructions.
- This Letter of Instructions shall be effective immediately and all concerned are enjoined to comply with it strictly.

Done in the City of Manila, this 24th day of July, in the year of our Lord, nineteen hundred and seventy-four.

(Sgd.) FERDINAND E. MARCOS

President of the Philippines

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