

MALACANANG  
RESIDENCE OF THE PRESIDENT  
OF THE PHILIPPINES  
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 210

REQUIRING GOVERNMENT OFFICES, AGENCIES AND INSTRUMENTALITIES TO SUBMIT TO THE BUREAU OF INTERNAL REVENUE AN ANNUAL LIST OF MONEY PAYMENTS ON TRANSACTIONS WITH PRIVATE INDIVIDUALS, CORPORATIONS, PARTNERSHIPS AND ASSOCIATIONS.

WHEREAS, it has been ascertained that many government offices, agencies and instrumentalities, including government-owned and controlled corporations, have not withheld from money payments to private individuals, corporations, partnerships and associations the internal revenue taxes due and payable on account of said money payments on transactions made; and

WHEREAS, this practice is not only a clear violation of the provisions of Republic Act No. 1051, as well as implementing Revenue Regulations No. 21-67, but also creates opportunities for unscrupulous taxpayers to evade the payment of internal revenue taxes;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by law, do hereby direct all departments, bureaus, offices, agencies and instrumentalities of the Government, including government-owned or controlled corporations, as well as provincial, city and municipal governments, to submit to the Bureau of Internal Revenue an annual list of money payments to private individuals, corporations, partnerships and associations on transactions made with said individuals, corporations, partnerships and associations, on or before January 31st of the succeeding year covering transactions of the preceding year, which annual list shall contain the following information:

1. Name and address of the government office which effected the payment;

2. Name, address and taxpayer account number of the individual, corporation, partnership or association with which it had transactions and to which money payment was made;

3. Total amount of payment/s made during the preceding year;

4. Nature of the transaction or payment;

5. Date payment was made; and

6. If the corresponding internal revenue tax was withheld therefrom, the number, date and amount of the official receipt evidencing the remittance thereof to the Bureau of Internal Revenue.

The list shall be certified correct and signed by the head of the office concerned, or by any responsible official with a rank not lower than that of a division head.

Heads of government offices, agencies and corporations covered herein shall take proper and necessary measures to see to it that the provisions of Republic Act No. 1051 and Revenue Regulations No. 21-67 are properly and promptly complied with by their respective offices and arrangement shall likewise be made for the strict implementation of this order.

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

(SGD,) FERDINAND E. MARCOS  
President of the Philippines

By the President:

(SGD.) ALEJANDRO MELCHOR  
Acting Executive Secretary