

[ADMINISTRATIVE ORDER NO. 277, January 29, 2010]

CREATING AN INDEPENDENT COMMITTEE TO REVIEW, ASSESS AND EVALUATE ALL THE IMPORTANT SMUGGLING AND TAX EVASION CASES HANDLED BY THE BUREAU OF INTERNAL REVENUE AND THE BUREAU OF CUSTOMS

WHEREAS, in line with the efforts of the government to continually undertake measures to enhance revenue collections, there is a need to assess the success rate of the Bureau of Internal Revenue (BIR) and the Bureau of Customs (BoC) in the prosecution of smuggling and tax evasion cases, and to establish mechanisms for improvement;

WHEREAS, the President has the continuing authority to reorganize the Office of the President pursuant to Executive Order No. 292, as amended (Revised Administrative Code);

NOW, THEREFORE, I, GLORIA MACAPAGAL-ARROYO, President of the Republic of the Philippines, by virtue of the powers vested in me under the Constitution and existing laws, do hereby order:

Section 1. *Creation of a Review Committee on Smuggling and Tax Evasion Cases.* A Review Committee on Smuggling and Tax Evasion Cases is hereby created under the Office of the President which shall review, assess and evaluate all the important smuggling and tax evasion cases handled by the Bureau of Internal Revenue (BIR) and the Bureau of Customs (BoC) and make appropriate recommendations to improve the success rate in the prosecution, resolution and/or disposition of these cases.

Section 2. *Composition.* The Committee shall be composed of a retired member of the judiciary and a representative each from the private sector and the media.

Section 3. *Functions.* The Committee shall perform the following functions:

- a. Review, evaluate and assess all important smuggling and tax evasion cases handled by the BIR and BoC which resulted in the dismissal, or to a decision, resolution or judgment which is unfavorable to the government;
- b. Determine causes of the dismissal or rendition of unfavorable decision, resolution or judgment both at the administrative and judicial levels;
- c. Conduct an inventory of all pending smuggling and tax evasion cases and identify priority cases for intensified prosecution or for immediate disposition/resolution;
- d. Upon review and evaluation of the aforementioned cases, formulate