

**[ EXECUTIVE ORDER NO. 651, February 16, 1981 ]**

**REQUIRING GOVERNMENT OFFICES, AGENCIES AND  
INSTRUMENTALITIES TO COMPLY STRICTLY WITH THE LAWS  
AND REGULATIONS ON WITHHOLDING OF TAXES.**

WHEREAS, a number of government offices, agencies and instrumentalities, including provincial, city and municipal governments, as well as government-owned or controlled corporations are delinquent in their duty to withholding and remit to the Bureau of Internal Revenue the taxes imposed by the National Internal Revenue Code;

WHEREAS, every government office or agency must show full and faithful compliance with tax laws and regulations, and serve as a model to the taxpaying public;

WHEREAS, under Presidential Decree Nos. 1705 and 1773, any employee or officer of any government office or agency, charged with the duty to withhold and remit internal revenue taxes within the time prescribed, is personally liable to surcharges and interests arising from delinquencies in withholding and remittance of taxes, in addition to a fine of not less than five thousand pesos (P5,000) and an imprisonment of not less than one (1) year nor more than two (2) years;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Republic of the Philippines, by virtue of the powers vested in me, do hereby direct all ministries, bureaus, offices, agencies and instrumentalities of the Philippines and provincial, city or municipal governments, as well as government-owned or controlled corporations to comply strictly with the requirement for withholding and remittance of internal revenue taxes imposed by the National Internal Revenue Code. Every ministry, agency, office, or instrumentality shall submit to the Bureau of Internal Revenue the name and position of the employee or officer charged with the duty to withhold and remit taxes, not later than sixty (60) days from the issuance of this Order and any change of designation thereafter shall be reported within ten (10) days from the date thereof.

Done in the City of Manila, this 16th day of February, in the year of Our Lord, nineteen hundred and eighty one.

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

By the President:

(SGD.) **JUAN C. TUVERA**  
*Presidential Executive Assistant*