

[EXECUTIVE ORDER NO. 210, February 14, 1970]

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.