

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 4-93, February 01, 1993 ]**

**PUBLISHING EXECUTIVE ORDER NO. 54**

Presented hereunder is the full text of Executive Order No. 54 as follows:

"DIRECTING THE YEARLY PUBLICATION OF LISTS OF PERSONS WHO  
FILED INCOME TAX RETURNS AND PAID INCOME TAXES

WHEREAS, Section 64 of the National Internal Revenue Code (NIRC) provides that "the Commissioner of Internal Revenue may in each year cause to be prepared and published in any newspaper and otherwise make available a list containing the names and addresses of persons who have filed income tax returns with the amount of income declared and the income tax paid by each";

WHEREAS, such publication of persons who complied with the tax law will enhance voluntary compliance;

NOW, THEREFORE, I, FIDEL V. RAMOS, President of the Philippines, do hereby order that:

SECTION. 1. The BIR shall require the publication of an annual list of the top 4,000 corporations, indicating their gross sales or receipts and total taxes paid in at least two newspapers of general circulation.

SECTION. 2. The BIR shall furnish annually to local government units information indicating the gross sales, business and income taxes paid by each person, corporate or otherwise, who is required to file an income tax return within the jurisdiction of the local government unit. The said information shall also be posted by the local government units in appropriate public places generally accessible to the public.

SECTION. 3. The BIR shall publish annually a list of the following government officials who have filed income tax returns, indicating in said list the amount of income declared and the income tax paid by each official;

a. Executive Department — The President of the Philippines, Department Secretaries, Undersecretaries and Assistant Secretaries;

b. Legislative Department Senators and Congressmen; and

c. All other appointive and elective government officials who may later be deemed appropriate by the BIR to be included in such published list.

SECTION. 4. The Secretary of the Department of Budget and Management shall give