

Republika ng Pilipinas
PAMBANSANG PANGASIWAAN NG PATUBIG
(National Irrigation Administration)
Lungsod ng Quezon

MC # 14, s. 1993

MEMORANDUM CIRCULAR

T O : THE DEPUTY ADMINISTRATOR, ASSISTANT ADMINISTRATORS,
DEPARTMENT MANAGERS, STAFF HEADS, REGIONAL
IRRIGATION MANAGERS, OPERATION/PROJECT MANAGERS,
IRRIGATION SUPERINTENDENTS, PROVINCIAL
IRRIGATION OFFICERS
AND ALL OTHERS CONCERNED

SUBJECT : Executive Order No. 52 from the President
dated January 22, 1993

Quoted hereunder in full is Executive Order No. 52, for
your information and guidance.

"MALACANANG
MANILA

EXECUTIVE ORDER NO. 52

REQUIRING THE INDICATION OF TAXPAYER IDENTIFICATION
NUMBER (TIN) ON CERTAIN DOCUMENTS

WHEREAS, the TIN is a vital information for tracing
a person's taxable transactions under a computerized
system of tax administration;

WHEREAS, the Bureau of Internal Revenue (BIR) is
now initiating a fully integrated computerization of
the tax administration system;

WHEREAS, it is necessary to develop the BIR's
computerized data base to contain the necessary and
relevant information pertinent to every taxpayer for
storage and ready accessibility for correct determina-
tion of every taxpayer's tax liability;

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

SECTION 1. The BIR shall require that the TIN be
indicated in the following documents:

- a. Sugar quedans, refined sugar release order or
similar instruments to reflect the TIN of the
owner or seller of the sugar.

- b. Domestic bills of lading to reflect the TINs of the shippers and consignees of commercial value shipment.
- c. Documents to be registered with the Registry of Deeds to reflect the TINs of persons who are parties to the real property transactions.
- d. Registration certificates to reflect the TINs of owners of transportation equipment by land, sea or air.
- e. Building construction permits to reflect the TINs of owners and contractors of buildings and civil works.
- f. Other documents which may hereafter be required under revenue regulations to be promulgated by the Secretary of Finance.

SECTION 2. Any person who fails to comply with the requirements of this Executive Order, including the parties involved in these transactions and the government functionary involved in monitoring or regulating these transactions, shall be subject to all the appropriate sanctions provided for in the National Internal Revenue Code and other pertinent, laws and regulations.

SECTION 3. The Department of Finance shall enter into a Memorandum of Agreement with the appropriate agency or instrumentality of the National Government and local government units for the purpose of formulating procedures designed to ensure full compliance by those concerned with the requirements of this Executive Order.

SECTION 4. The Secretary of the Department of Budget and Management shall give preferential budgetary support to the tax administration function of the BIR and all appropriate programs designed to improve the effectiveness of tax collection.

SECTION 5. The Secretary of Finance, upon the recommendation of the Commissioner of Internal Revenue shall promulgate the revenue regulations for the implementation of this Executive Order. The regulations shall provide for a phased implementation of this Executive Order.

SECTION 6. This Executive Order shall take effect immediately.

Done in the City of Manila this 22nd day of January,
in the year of our Lord nineteen hundred and ninety-three.

(SGD.) FIDEL V. RAMOS

By the President:

(SGD.) ANTONIO T. CARPIO
Chief Presidential Legal Counsel"

For immediate and strict compliance.

(SGD.) APOLONIO V. BAUTISTA
Administrator

26 March 1993