



Republika ng Pilipinas  
**Pambansang Pangasiwaan Ng Patubig**  
**(NATIONAL IRRIGATION ADMINISTRATION)**  
Lungsod ng Quezon

MC NO. 42, s. 2002

**MEMORANDUM CIRCULAR**

**TO : THE DEPUTY ADMINISTRATOR, ASSISTANT ADMINISTRATORS, DEPARTMENT /REGIONAL/OPERATIONS/PROJECT MANAGERS, PROVINCIAL IRRIGATION OFFICERS, IRRIGATION SUPERINTENDENTS AND ALL OTHERS CONCERNED.**

**SUBJECT : INCORPORATION OF TAX IDENTIFICATION NUMBER (TIN) IN ALL FORMS, PERMITS, LICENSES, CLEARANCES, OFFICIAL PAPERS AND DOCUMENTS.**

Quoted hereunder in full for the information and guidance of all concerned is the DOF Department Order No. 2-02 Series of 2002 to wit:

**"Republic of the Philippines  
DEPARTMENT OF FINANCE  
Roxas Boulevard Corner Vito Cruz Street  
Manila 1004**

**Department Order No. 2-02  
March 5, 2002**

**TO : ALL GOVERNMENT AGENCIES, INSTRUMENTALITIES, BUREAUS, GOVERNMENT OWNED AND CONTROLLED CORPORATIONS, LOCAL GOVERNMENT UNITS, SECURITIES AND EXCHANGE COMMISSION, THE BANGKO SENTRAL NG PILIPINAS, BUREAU OF INTERNAL REVENUE, BUREAU OF CUSTOMS, REGISTERS OF DEEDS**

**SUBJECT : Incorporation of the Tax Identification Number (TIN) in all forms, permits, licenses, clearances, official papers and documents which they will issue to persons transacting business with them.**

**1.0. PURPOSE**

This Order is issued to direct all government agencies, Instrumentalities, bureaus, government owned or controlled corporations (GOCCs), local government units (LGUs), the Securities and Exchange Commission (SEC), the Bangko Sentral ng Pilipinas (BSP), the Bureau of Internal Revenue (BIR), the Bureau of Customs (BOC), all Registers of Deeds to comply with Executive Order (EO) No. 98 as implemented by Revenue Regulations No. 11-99.

## **2.0. POLICIES**

- 2.1.** EO No. 98 mandates that all government agencies and instrumentalities, including all GOCCs and LGUs, shall incorporate the TIN in all forms, permits, licenses, clearances, official papers and documents which they issue to persons transacting business with them to enhance tax monitoring.
- 2.2** Pursuant to this mandate, Revenue Regulations No. 11-99 was issued directing government agencies and instrumentalities, GOCCs and LGUs to provide a space for the TIN in all government forms for permits, licenses, clearances and other official papers or documents. In the said Regulations government offices are given a period of six months counted from the effectivity date of the Regulations within which to put in place the system requirement for TIN.
- 2.3.** To ensure compliance with the Regulations, violations of the provisions thereof are subjected to fines and penalties.
- 2.4.** As part of this Department's efforts to strengthen the fiscal position of the government and to enhance tax monitoring as envisioned under EO No. 98, all government agencies, instrumentalities, bureaus, GOCCs, LGUs, registers of deeds, the BIR, the BOC, the BSP and the SEC shall provide a space for the TIN in all registration and transaction forms or documents and shall require all applicants for government permits, licenses and official papers to indicate their duly issued TIN thereon.

## **3.0. RESPONSIBILITY AND SANCTIONS**

It has come to our attention that some government agencies and instrumentalities have yet to comply with the provisions of the Regulations. Now, therefore, all heads of government agencies, instrumentalities, bureaus, GOCCs, LGUs, registers of deeds, the BIR, the BOC, the BSP and the SEC are hereby directed to strictly comply with Revenue Regulations No. 11-99.

Failure to comply with the said Regulations shall subject the responsible officials and/or employees to appropriate sanctions as provided therein.

## **4.0. EFFECTIVITY**

This Order shall take effect immediately.

For compliance.

**(SGD.) JOSE ISIDRO N. CAMACHO**

Secretary

**JESUS EMMANUEL M. PARAS**

Administrator

13 June 2002