

Republika ng Pilipinas  
(Republic of the Philippines)  
KAGAWARAN NG EDUKASYON AT KULTURA  
(DEPARTMENT OF EDUCATION AND CULTURE)  
Manila

March 12, 1976

DEPARTMENT MEMORANDUM  
No. 72, s. 1976

PROVISIONS OF ADMINISTRATIVE ORDER No. 66  
DATED JULY 6, 1967

To the: Bureau Directors  
Regional Directors  
Chiefs of Services and  
Heads of Units  
School Superintendents

1. Inclosed is a copy of Administrative Order No. 66 dated July 6, 1967 of the President of the Philippines disqualifying any person, natural or juridical, with pending case with the Bureau of Internal Revenue or Bureau of Customs or criminal or civil case against him or a case involving non-payment of any tax, duty or undertaking with the government, from participating in public bidding or any contract with the government or any of its branches, subdivisions or instrumentalities. The Administrative Order also requires all government offices, entities and instrumentalities and local governments to impose as a condition in government contracts of whatever nature the submission of the following:

- a. The latest certified copy of BIR Letter of Confiscation, Form No. 19.65-E-U.; and
- b. BIR Tax Clearance, Form No. 17.61

2. It is desired that the contents of the said Administrative Order be disseminated to all concerned particularly the supply officers of the various staff bureaus, regional offices, divisions, units and the DEO proper for their information and strict compliance.

(SGC.) JUAN L. MANUEL  
Secretary of Education and Culture

Incl.: - 2 -

As stated

Reference:

None

Allotment: 7-2-3--(D.O. 7-2E)

To be indicated in the Perpetual Index  
under the following subjects:

- ACCOUNTS
- BIDS
- BUREAUS and OFFICES
- OFFICIALS
- ORDERS
- RULES and REGULATIONS
- TAXES

(Inclosure to Department Memorandum No. 72, s. 1976)

OFFICE OF THE PRESIDENT OF THE PHILIPPINES

ADMINISTRATIVE ORDER NO. 66

DISQUALIFYING ANY PERSON, NATURAL OR JURIDICAL, WITH PENDING CASE WITH THE BUREAU OF INTERNAL REVENUE OR BUREAU OF CUSTOMS OR CRIMINAL OR CIVIL CASE AGAINST HIM OR IT INVOLVING NON-PAYMENT OF ANY TAX, DUTY OR UNDERTAKING WITH THE GOVERNMENT FROM PARTICIPATING IN PUBLIC BIDDING OR ANY CONTRACT WITH THE GOVERNMENT OR ANY OF ITS BRANCHES, SUB-DIVISIONS OR INSTRUMENTALITIES.

WHEREAS, government contracts of whatever nature should, as a matter of policy, be awarded to solvent or law-abiding persons or entities; and

WHEREAS, it is deemed in the best interest of the Government that persons or entities with any pending case before the Bureau of Internal Revenue or the Bureau of Customs or criminal or civil case in court for non-payment of tax, duty or undertaking with the Government, be disqualified from participating in public biddings or in any kind of contract with the Government until such pending case or cases are terminated in their favor;

NOW, THEREFORE, I FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by law, do hereby order the disqualification of any person, natural or juridical, with a pending case before the Bureau of Internal Revenue or the Bureau of Customs or criminal or civil case in court pending or finally decided against him or it involving non-payment of any tax, duty or undertaking with the Government, to participate in public biddings or in any contract with the Government or any of its sub-division branches or instrumentalities including government-owned or controlled corporations, until after such case or cases are terminated in his or its favor, or unless the Secretary of Finance shall certify that such cases are pending and not decided without fault on the part of the taxpayer submits bond for payment of taxes that may be assessed against him.

Government offices, entities and instrumentalities and local governments shall impose this condition and shall require, in addition, the latest certified copy of BTR

Letter of Confirmation Form No. 19.65-3-1 and BIR Tax Clearance Form No. 17.65 as prerequisites to participation in any public bidding or execution of any contract with them. Violation of this order shall be ground for administrative action.

Done in the City of Manila, this 26th day of June, in the year of Our Lord, nineteen hundred and sixty-seven.

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

By the President:  
(SGD.) RAMON M. BAJAS  
Executive Secretary

CERTIFIED TRUE COPY:

EMILIANO PUNZAS  
Presidential Records Officer

A true copy