



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF EDUCATION, CULTURE AND SPORTS  
Meralco Avenue, Pasig, Metro Manila

OFFICE OF THE SECRETARY

June 9 1999

DECS MEMORANDUM  
No 232 s 1999

DISSEMINATION OF EXECUTIVE ORDER NO 98

To Undersecretaries/Assistant Secretaries  
Bureau/Service/Center Directors  
Regional Directors  
Schools Division Superintendents  
All Others Concerned

1 Inclosed is a copy of Executive Order No 98 dated April 28, 1999 entitled Directing All Government Agencies, Instrumentalities, Local Government Units (LGUs) and Government-Owned and/or Controlled Corporations (GOCCs) to Include the Taxpayer Identification Number in all Applications for a Government Permit, License, Clearance, Official Paper or Document

2 Immediate dissemination of this Memorandum to all concerned is desired

*Andrew Gonzalez*  
ANDREW GONZALEZ, FSC  
Secretary

Incl As stated  
Reference None  
Allotment 1---(D O 50-97)  
To be indicated in the Perpetual Index  
under the following subjects

EMPLOYEES  
LEGISLATIONS  
OFFICIALS  
PERMIT

EXECUTIVE ORDER NO 98

**DIRECTING ALL GOVERNMENT AGENCIES, INSTRUMENTALITIES, LOCAL GOVERNMENT UNITS, AND GOVERNMENT OWNED AND/OR CONTROLLED CORPORATIONS (GOCCs) TO INCLUDE THE TAXPAYER IDENTIFICATION NUMBER (TIN) AS PART OF THE ESSENTIAL REQUIREMENTS IN ALL APPLICATIONS FOR A GOVERNMENT PERMIT, LICENSE, CLEARANCE, OFFICIAL PAPER OR DOCUMENT**

**WHEREAS** for tax purposes a Taxpayer Identification Number (TIN) is prescribed under Section 236 (J) of the National Internal Revenue Code for all taxpayers and it is required to be indicated in certain documents

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

**WHEREAS** revenue collection needs to be enhanced to finance the country's growing infrastructure requirements and support the poverty alleviation projects of the government

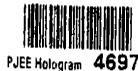
**WHEREAS** tax monitoring leading to increased compliance with tax laws will be greatly improved if such Taxpayer's Identification Number will be made a mandatory requirement in all applications for any government permit license clearance official paper or document by the transacting public

**WHEREAS** the uniform observance by all government agencies of this requirement is necessary to effectively carry out the purposes of this Order

**NOW, THEREFORE** I JOSEPH EJERCITO ESTRADA President of the Republic Philippines do hereby order that

**SECTION 1** All government agencies and instrumentalities including Government Owned and/or Controlled Corporations and all Local Government Units are hereby directed to incorporate the Taxpayer Identification Number (TIN) in all forms permits licenses clearances official papers and documents which they issue to persons transacting business with them be they natural or judicial

**SECTION 2** The said agencies GOCCs and LGUs shall develop procedures such that permits licenses and clearances whenever possible and where applicable shall not be issued to persons or entities without a duly issued TIN Likewise procedures shall be developed such that persons with TIN or valid TIN cards shall enjoy priority or preferential action in his transactions with government offices



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SECTION 3 The Bureau of Internal Revenue (BIR) shall assign a permanent TIN and within two (2) years from the issuance of this Order supply permanent TIN cards to all taxpayers. A valid TIN card produced by a person shall be sufficient for identification purposes in all his official dealings with the government. Provided however that for purposes of this Order it shall be sufficient for a person still without TIN or TIN card to present his application for registration thereof (BIR Form 1901/1902/1903) duly stamped by the BIR.

SECTION 4 In all official transactions with the public the TIN shall serve as the common secondary reference index of all government agencies. For computerized agencies the TIN shall be part of the data to be encoded in their official records which shall be transmitted electronically to the revenue authorities as may be required by law or regulations.

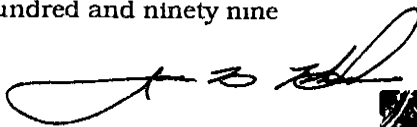

SECTION 5 Any person who fails to comply with the requirements of this Executive Order including the parties involved in transactions where a TIN is prescribed and the government functionary involved in the monitoring or regulating of these transactions shall be subject to all the appropriate sanctions provided for in the National Internal Revenue Code and other pertinent laws and regulations.

SECTION 6 Where necessary or desirable the Secretary of Finance upon the recommendation of the Commissioner of Internal Revenue shall promulgate rules and regulations for the effective implementation of this Executive Order. Provided however that the absence of such regulations shall not exempt any government agency from complying with this Order.

SECTION 7 The Secretary of the Department of Budget and Management shall give preferential budgetary support to the Bureau of Internal Revenue to enable it to accomplish its objective of supplying permanent TIN cards to all taxpayers.

SECTION 8 This Executive Order shall take effect immediately.

Done in the City of Manila this <sup>28<sup>th</sup></sup> day of April 1999 in the year of our Lord nineteen hundred and ninety nine.


By the President



**RONALDO B. ZAMORA**  
Executive Secretary



**CERTIFIED COPY**



AURIFAT AQUINO  
Director IV  
Melacahang Records Office

5/19/99