

MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

ADMINISTRATIVE ORDER NO. 36

CREATING A TAX COMMISSION

WHEREAS, in order to meet the increasing expenditures of the Government for vital and urgent public needs, to distribute the tax burden more nearly on the basis of ability to pay, to encourage the development of industries, to promote the foreign trade, and to facilitate the achievement of essential social objectives, it is necessary to effect a revision of the tax system of the Philippines;

WHEREAS, this revision is rendered more imperative because of the political and economic changes which will be necessary to meet the requirements of Independence as well as to rehabilitate, reconstruct and develop the national economy;

NOW, THEREFORE, I, MANUEL ROXAS, President of the Philippines, by virtue of the powers vested in me by the Constitution and the existing laws, do hereby create and constitute a commission to be known as the Tax Commission which shall be composed of eleven members to be appointed by the President.

It shall be the duty of the Tax Commission to study and make recommendations to the President on:

- (a) The probable annual fiscal needs of the Government during the coming ten (10) years with a view to providing the revenues which shall be sufficient to meet such needs;
- (b) A revision of the internal tax system of the Philippines, both to insure adequate revenues and a more equitable distribution of the tax burden;
- (c) Changes in the tariff laws to make more effective the assessment of customs duties, to aid economic reconstruction and rehabilitation and the development of Philippine industries, and to promote the foreign trade of the country;
- (d) The distribution of sources of revenue between the National Government and the provincial, municipal and city governments in order that each political unit may be provided with revenues adequate for the performance of its functions;

(e) A system of tax administration which will insure the proper enforcement of tax laws.

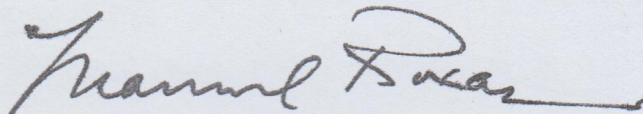
To enable the Tax Commission to carry out its functions, the Commission is hereby granted all the powers of an investigating committee as provided in Sections 71 and 580 of the Revised Administrative Code, and is hereby authorized, subject to the approval of the President of the Philippines, to requisition for and make use of the services of the personnel of the Department of Finance, Budget Office, Bureau of Internal Revenue, Bureau of Customs and any other officers or employees of the Government for the purpose of carrying out its mission. It shall have access at all times to any document, data, papers, etc., in the possession of any Department, bureau, office, corporation or agency of the Government which may be necessary to aid it in its work.

In addition to such personnel as may be detailed to it in accordance with the next preceding paragraph, the Tax Commission may employ expert and technical staff as the President of the Philippines may authorize.

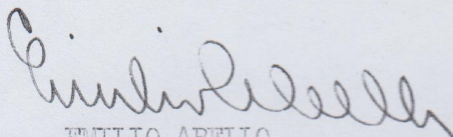
The members of the Tax Commission who are not connected with the Government or receiving salaries therefrom shall be paid compensation for service in the Tax Commission at rates which shall be authorized by the President of the Philippines.

The Tax Commission shall submit to the President of the Philippines, from time to time, such reports and recommendations as are of very urgent nature, but the final reports and recommendations shall be submitted not later than August 31, 1946.

Done at the City of Manila, this 3rd of June, in the year of Our Lord, nineteen hundred and forty-six, and of the Commonwealth of the Philippines, the eleventh.



By the President:



EMILIO ABELLO

Chief of the Executive Office