

EXECUTIVE ORDER NO. 83

CREATING A LARGE TAXPAYERS DIVISION IN THE
BUREAU OF INTERNAL REVENUE

WHEREAS, Republic Act No. 7646 has authorized the Commissioner of Internal Revenue to prescribe the place of payment of internal revenue taxes by large taxpayers (LTs), amending for the purpose certain provisions of the National Internal Revenue Code, as amended;

WHEREAS, the enactment of said law is part of the Bureau of Internal Revenue's Five-Point Program of institutional strengthening of tax administration through the adoption of a system of monitoring and analyzing tax payments of LTs;

WHEREAS, the effective implementation of said law necessitates the creation of a unit within the Bureau specifically tasked to facilitate such monitoring, thus, ensuring immediate follow up of the collection of overdue accounts of said taxpayers and to statistically analyze the patterns of internal revenue tax payments of these taxpayers for purposes of further developing criteria for selective audit; and

WHEREAS, under Section 62 of Republic Act No. 7645, otherwise known as the General Appropriations Act of 1993, the President of the Philippines may direct the creation of an organizational unit in any department, bureau, office or agency.

NOW, THEREFORE, I, FIDEL V. RAMOS, President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

Section 1. A Large Taxpayers Division is hereby created in the Bureau of Internal Revenue. It shall be composed of a Chief, an Assistant Chief and a sufficient number of personnel who shall perform assigned functions.

Section 2. Staffing Pattern. - The Large Taxpayers Division shall have the following staffing pattern:

<u>No of Positions</u>	<u>Position Title</u>	<u>Salary Grade</u>
1	Chief Revenue Officer IV	24
1	Chief Revenue Officer III	22
2	Revenue Officer IV	19
2	Revenue Officer III	16
7	Revenue Officer II	13
1	Statistician I	11
1	Economist I	11
2	Computer Operator II	9
1	Stenographer II	6
2	Clerk	4
1	Driver I	3
1	Messenger	2
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Section 3. Functions. - The Large Taxpayers Division shall have the following functions:

- (a) Monitor closely the compliance of LTs with filing and payment requirements;

Maintain a system of recording tax data that will provide basic information on non-filers and filers among the LTs and other related information;

Undertake necessary follow-ups to ensure immediate compliance by LTs identified as delayed filers and/or non-filers;

Consolidate, tabulate and analyze tax data on LTs and submit management reports on their revenue contribution in proportion to total revenue;

Refer LTs who are delinquent in complying with filing and/or payment requirements to the proper office for appropriate action; and

- (f) Recommend to the Commissioner of Internal Revenue any modification of the criteria for determining a Large Taxpayer.

Section 4. Funding. - The funds necessary for the initial implementation of this Order shall be charged against the Contingent Fund authorized under Republic Act No. 7645, also known as the 1993 General Appropriations Act. Thereafter, such sum as may be needed for the continued implementation of this Order shall be included in the annual General Appropriations Act.

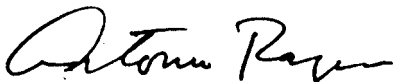
Section 5. Repealing Clause. - All prior instructions, orders and other existing executive issuances or portions thereof inconsistent with the provisions of this Order are hereby amended or modified accordingly.

Section 6. Effectivity. - This Order shall take effect upon its approval.

DONE in the City of Manila, this 24th day of April in the year of Our Lord, Nineteen Hundred and Ninety-Three.



By the President:



ANTONIO T. CARPIO
Chief Presidential Legal Counsel

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