

MEMORANDUM ORDER NO. 219

REQUIRING THE SUBMISSION OF LISTS OF GOVERNMENT PURCHASES/  
CONTRACTS FOR SERVICES FOR TAX PURPOSES

To ensure efficiency in our tax collection system, it is necessary to monitor effectively, among others, the tax incidence in contracts with the government and thus obtain vital information for the discovery of potential taxpayers.

In order to attain these objectives, all offices of the national and local governments, agencies, and instrumentalities, including government-owned or controlled corporations, making purchases of articles and commodities and contracting for services to meet their operational requirements are hereby enjoined to submit a list of all the said purchases/contracts to the Bureau of Internal Revenue on a quarterly basis showing the following:

1. Names of suppliers of goods/services
2. Business/Trade Name
3. Principal place of business
4. Sales Invoice Number
5. VAT number or NON-VAT Taxpayer Registration No.
6. Quantity/Description of articles/services purchased/contracted for
7. Price or amount paid

The lists shall be submitted within fifteen (15) days after the end of each quarter.

Strict compliance with this Memorandum Order is hereby enjoined.

This Memorandum Order shall take effect immediately.

Done in the City of Manila, this 13th day of February, in the year of Our Lord nineteen hundred and eighty-nine.



By the President:



CATALINO MACARAIG, JR.  
Executive Secretary