

ADMINISTRATIVE ORDER NO. 277

CREATING AN INDEPENDENT COMMITTEE TO REVIEW, ASSESS AND EVALUATE ALL THE IMPORTANT SMUGGLING AND TAX EVASION CASES HANDLED BY THE BUREAU OF INTERNAL REVENUE AND THE BUREAU OF CUSTOMS

WHEREAS, in line with the efforts of the government to continually undertake measures to enhance revenue collections, there is a need to assess the success rate of the Bureau of Internal Revenue (BIR) and the Bureau of Customs (BoC) in the prosecution of smuggling and tax evasion cases, and to establish mechanisms for improvement;

WHEREAS, the President has the continuing authority to reorganize the Office of the President pursuant to Executive Order No. 292, as amended (Revised Administrative Code);

NOW, THEREFORE, I, GLORIA MACAPAGAL-ARROYO, President of the Republic of the Philippines, by virtue of the powers vested in me under the Constitution and existing laws, do hereby order:

Section 1. *Creation of a Review Committee on Smuggling and Tax Evasion Cases.* A Review Committee on Smuggling and Tax Evasion Cases is hereby created under the Office of the President which shall review, assess and evaluate all the important smuggling and tax evasion cases handled by the Bureau of Internal Revenue (BIR) and the Bureau of Customs (BoC) and make appropriate recommendations to improve the success rate in the prosecution, resolution and/or disposition of these cases.

Section 2. *Composition.* The Committee shall be composed of a retired member of the judiciary and a representative each from the private sector and the media.

Section 3. *Functions.* The Committee shall perform the following functions:

- a. Review, evaluate and assess all important smuggling and tax evasion cases handled by the BIR and BoC which resulted in the dismissal, or to a decision, resolution or judgment which is unfavorable to the government;
- b. Determine causes of the dismissal or rendition of unfavorable decision, resolution or judgment both at the administrative and judicial levels;



- c. Conduct an inventory of all pending smuggling and tax evasion cases and identify priority cases for intensified prosecution or for immediate disposition/resolution;
- d. Upon review and evaluation of the aforementioned cases, formulate recommendations to further improve the success rate of the BIR and BoC in the prosecution of smuggling and tax evasion cases; and
- e. Discharge such other functions that are necessary to effectively and efficiently achieve its mandate.

Section 4. Reportorial Requirement. The Committee shall prepare and submit to the President, through the Executive Secretary, within ninety (90) days from the appointment of at least three (3) members a report containing its findings and recommendations. Upon submission of its report, the Committee shall cease to exist unless otherwise directed by the President.

Section 5. Cooperation and Support of Concerned Agencies. The Department of Justice, Department of Finance, BIR, BoC and all other concerned offices are hereby enjoined to extend such assistance and cooperation as the Committee may need in the discharge of its functions, including the submission of all pertinent documents requested and/or required by the Committee.

Section 6. Secretariat. — The BIR and BoC shall provide secretariat support to the Committee.

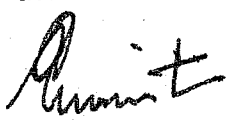
Section 7. Funding. — The Office of the President shall provide the funds for the operation of the Committee.

Section 8. Repealing Clause. All other orders, issuances, rules and regulations or parts thereof which are inconsistent with this Administrative Order are hereby repealed or modified accordingly.

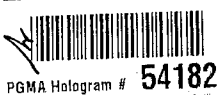
Section 9. This Administrative Order shall take effect immediately.

DONE in the City of Manila, this 29th day of January in the year of Our Lord, two thousand and ten.

By the President:


EDUARDO R. ERMITA
 Executive Secretary

Gloria H. Lopez



PGMA Hologram # 54182