

MALACAÑANG  
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 251

REQUIRING THE BUREAU OF INTERNAL REVENUE TO FURNISH THE OFFICE  
OF THE OMBUDSMAN WITH INCOME TAX RETURNS FILED

**WHEREAS**, it is the policy of the State to maintain honesty and integrity in the public service and take positive and effective measures against graft and corruption;

**WHEREAS**, graft and corruption, in any form and at whatever extent, have deleterious effects on the individual citizens of the nation and on the Philippine society, as a whole;

**WHEREAS**, the negative impact of corruption on the country's socio-economic and political stability as well as its moral values as a people, has been greatly evident;

**WHEREAS**, it is necessary to develop an integrated government-wide anti-corruption plan and effort to address the problem of accumulation of ill-gotten wealth;

**WHEREAS**, it cannot be doubted that the use of Statements of Assets, Liabilities and Net Worth in conjunction with income tax returns, especially in the area of graft investigation for the accumulation of wealth manifestly disproportionate to a public official's lawful income, is invaluable;

**WHEREAS**, there is a need to strengthen current collaborative efforts between the Office of the Ombudsman and the other government agencies, particularly the Department of Finance and the Bureau of Internal Revenue, to introduce anti-corruption reforms in various agencies to promote transparency and accountability in government;

**WHEREAS**, Section 71 of the National Internal Revenue Code empowers the President of the Philippines to allow the production and inspection of income tax returns filed with the Bureau of Internal Revenue.

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

**SECTION 1.** *Provision of Income Tax Returns.* — Upon a request duly issued by the Office of the Ombudsman, the Bureau of Internal Revenue shall expeditiously furnish the former with certified copies of the Income Tax Returns (ITRs) of persons, natural and juridical, named in said request and for the years specified in the said request.



**SECTION 2. Request; Formalities.** – The request shall be issued by the Ombudsman or his duly authorized representative pursuant to the conduct of the investigation of public officials, whether currently employed by the Government or already separated, for graft and corruption, plunder or accumulation of ill-gotten wealth, in regard to which investigation the request has been made.

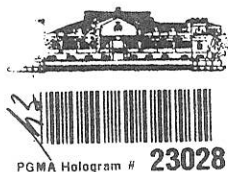
The request shall contain a certification that the public official whose ITR is requested is under investigation for graft and corruption, plunder or accumulation of ill-gotten wealth, specifying therein the title and the docket number thereof. In cases where the ITRs of private natural and juridical persons are also requested, other than those of the members of the immediate family of the public officer being investigated and his relatives within the fourth degree of consanguinity or affinity, the request shall contain an explanation as to its relevance or connection to the investigation.

**SECTION 3. Use and Confidentiality.** – The ITRs herein furnished by the Bureau of Internal Revenue shall remain confidential and shall be used by the Office of the Ombudsman solely in connection with its investigation for graft and corruption, plunder, accumulation of ill-gotten wealth cases and other graft-related cases. No information from the said ITRs may be released to the public at any time during or after the conclusion of the proceedings, except insofar as the same forms part of any order, resolution or decision rendered in the cases of graft and corruption, plunder, accumulation of ill-gotten wealth, or as evidence in court or any other proceeding within the jurisdiction of the Office of the Ombudsman.

**SECTION 4. Separability Clause.** – If any provision or section hereof, or any part thereof, is declared invalid or unconstitutional, the other subsisting provisions, sections or parts thereof shall remain valid and effective.

**SECTION 5. Effectivity.** – This Executive Order shall take effect within fifteen (15) days from its publication in a newspaper of general circulation.

**DONE**, in the City of Manila, this 25<sup>th</sup> day of ~~November~~, in the year of our Lord, Two Thousand and Three.



*Gloria Arroyo*



By the President:

*Alberto G. Romulo*  
**ALBERTO G. ROMULO**  
Executive Secretary