

**[ ADMINISTRATIVE ORDER NO. 67, April 13, 1988 ]**

**CLARIFYING THE AUTONOMOUS POWERS OF THE COMMISSIONERS OF INTERNAL REVENUE AND CUSTOMS UNDER LETTER OF INSTRUCTIONS NO. 204, DATED JULY 24, 1974, AND EXECUTIVE ORDER NO. 39, DATED AUGUST 6, 1986, AS REITERATED UNDER EXECUTIVE ORDER NO. 127, DATED JANUARY 30, 1987**

WHEREAS, Executive Order No. 127, dated January 30, 1987, reorganized the Ministry (now Department) of Finance;

WHEREAS, the Minister (now Secretary) of Finance has the power of supervision and control of the Ministry (now Department) of Finance under Section 6 of Executive Order No. 127;

WHEREAS, the Ministry (now Department) of Finance consists of the (a) Ministry (now Department) Proper, (b) Operations Groups and their constituent units and (c) Regional Offices under Section 7 of Executive Order No. 127;

WHEREAS, the Operations Groups include the Revenue Operations Group consisting of the (a) Bureau of Internal Revenue, (b) Bureau of Customs, (c) Revenue Service and (d) Legal Service under Section 12(a) of Executive Order No. 127;

WHEREAS, Section 28 of Executive Order No. 127 provides that "Letter of Instructions 204 which grants full authority to the Commissioner of Internal Revenue in matters of discipline and appointment of Internal Revenue Personnel shall remain in effect;"

WHEREAS, Letter of Instructions No. 204, dated July 24, 1974, authorized the Commissioner of Internal Revenue "to utilize the entire tax enforcement including ©f. the Government in x x x preventing officials and employees of the Bureau of Internal Revenue from backsliding or from otherwise committing or engaging in acts inimical to the service and/or the New Society" and "enforcing complete and absolute discipline among bureau officials and employees with the full authority to promote, transfer, assign, suspend, dismiss or otherwise penalize, reinstate, and appoint bureau personnel," as well as to "apply upon any backsliding or erring official or employee of the Bureau the full force of the laws, including, if warranted, recommendation for their arrest or detention;"

WHEREAS, Section 33 of Executive Order No. 127 provides that "Executive Order No. 39 dated 6 August 1986 which grants autonomy to the Commissioner of Customs in matters of appointment and discipline of customs personnel shall remain in effect;