

**[ EXECUTIVE ORDER NO. 251, November 25, 2003 ]**

**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 law, 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