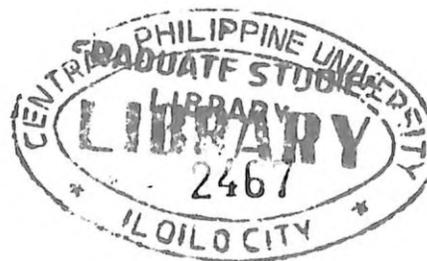


AN EVALUATIVE STUDY OF THE IMPLEMENTATION OF "RUN AFTER TAX  
EVADERS" PROGRAM OF THE BUREAU OF INTERNAL REVENUE (BIR)  
FOR THE TAXABLE YEAR 2012-2014

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**ABSTRACT**

Run after Tax Evader (RATE) is a program to investigate and prosecute individuals and/or entities engaged in tax evasion and other criminal violations of the National Internal Revenue Code (NIRC) of 1997.

This study aimed to assess how will the filing of tax evasion cases to unscrupulous taxpayers generate maximum deterrent effect, enhance voluntary compliance, and promote public confidence in the Philippine tax system.

As of December 2014, a total of 123 criminal cases for tax evasion have been filed by the Bureau of Internal Revenue in the Department of Justice. The most common ground for tax evasion is violation of Section 254 of the National Internal Revenue Code (Attempt to Evade or Defeat Tax).

There is relatively low success rate in the disposition of tax evasion cases. Of the fifty (50) RATE cases that were filed, eleven (11) cases were dismissed. Taken into account the success rate in prosecuting high profile cases under the RATE program is only 22%, remaining 78% cases are still pending and at various stages of court proceedings.

The Bureau of Internal Revenue's over-all revenue collection for the year 2014 reached P1.33 Trillion which posted a growth rate of 9.71%. This favourable performance is an affirmation of the contributions of the Bureau's program Run After Tax Evaders (RATE) that strengthened tax administration and implementation.

With the tax evasion cases filed, it sends a strong signal that the commitment of the government to reform tax administration system and collect the right amount of taxes remains strong and unwavering.