REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

DOF Department Order No. 7-02
OT-015-2020

JAN 2 2 2020
Date

RUBYLEN L. YABUT
School Administrator
PHILIPPINE MEDICAL WOMEN'S SCHOOL, INC.
59 Matatag St., cor. V. Luna Road
Diliman, Quezon City

Madam:

This refers to your letter dated September 24, 2012 in response to BIR Ruling No. 487-2011 dated December 5, 2011 contesting and, in effect, seeking reconsideration thereof.

In reply, please be informed that this Office has no jurisdiction to address your request for reconsideration. The request for reconsideration should be filed with the Secretary of Finance in accordance with Section 3 of DOF Department Order No. 7-02 dated May 7, 2002, *"Providing for the Implementing Rules of the First Paragraph of Section 4 of the National Internal Revenue Code of 1997, Repealing for this Purpose Department Order No. 005-99 and Revenue Administrative Order No. 1-99"*. Pertinent provision states as follows:

"Section 3. Rulings adverse to the taxpayer. - A taxpayer who receives an adverse ruling from the Commissioner of Internal Revenue may, within thirty (30) days from the date of receipt of such ruling, seek its review by the Secretary of Finance. The request for review shall be in writing and under oath, and must:

a. be addressed to the Secretary of Finance and filed with the Revenue Operations Group, Department of Finance, DOF Building, BSP Complex, Roxas Boulevard corner Pablo Ocampo Street, City of Manila;

b. contain the heading "Request for Review of BIR Ruling No. _____":

c. allege and show that the request was filed within the reglementary period;

e. allege the material facts upon which the ruling was requested;

f. state that exactly the same set of facts were presented to the BIR;

g. define the issues to be resolved;

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h. contain the facts and the law relied upon to dispute the ruling of the Commissioner;

i. be signed by or on behalf of the taxpayer filing the request for review, provided that, only those lawyers engaged by the taxpayer and/or tax agents accredited by the BIR may sign on behalf of the taxpayer;

j. be accompanied by a copy of the Commissioner's challenged ruling;

k. contain a stamp of the Office of the Commissioner of Internal Revenue, indicating that a copy of the request for review of ruling was received by the Commissioner;

l. specifically state that the taxpayer does not have a pending assessment or case in any court of justice where the same issues are being considered.

Furthermore, the taxpayer must, at the time of filing the request for review, submit a duplicate copy of the records on file with the BIR pertaining to his request, which set of records must be authenticated and certified by the BIR.

The Secretary of Finance may dismiss with prejudice a request for review that fails to comply with these requirements."

Please note further the procedures enunciated in Revenue Administrative Order No. 03-2001 implementing Department Order No. 23-01. To request for an authenticated and certified copy of the docket with the BIR, a request may be submitted to the Law Division at the BIR National Office, Agham Road, Diliman, Quezon City,

In view of the foregoing, insofar as this Office is concerned, BIR Ruling No. 487-2011 dated December 5, 2011 which denied your request for exemption from income tax is already final. No further request/motions or other pleadings of similar import shall be entertained. You are advised to request for review of the said ruling to the Secretary of Finance pursuant to Department Order No. 7-02.

Please be guided accordingly.

Very truly yours,

CAESAR R. DULAY
Commissioner of Internal Revenue

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