**July 16, 2018**

# BIR RULING NO. 1089-18

Revenue Memorandum Order (RMO) No. 09-2014; BIR Ruling No. 007-2015; BIR Ruling No. 476-2014

*Mayfair International Technologies, Inc.*
CEZA Complex, Centro Santa Ana, Cagayan

Attention: *AAA*

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Gentlemen :

This refers to your letter dated October 09, 2015 received by this Office on October 09, 2015, requesting for the issuance of a letter stating that Mayfair International Technologies, Inc. is a zero-rated value-added tax (VAT) company.

In reply, please be informed that Revenue Memorandum Order (RMO) No. 9-2014 was issued to serve as a guideline in the processing of request for tax rulings and that the same took effect on February 06, 2014. ***(BIR Ruling No. 007-2015 dated January 20, 2015 and BIR Ruling No. 476-2014 dated November 26, 2014)***

Section 4 of RMO No. 9-2014 provides that a letter request for ruling must be sworn and executed under oath by the individual taxpayer or by the authorized official/representative of the corporation, partnership or entity containing the following:

1. *Factual background of the request for ruling;*
2. *Issues/questions raised or conclusions sought to be confirmed;*
3. *Legal grounds and relevant authorities supporting the position of the taxpayer;*
4. *List of documents submitted; and*
5. *Affirmations stating that:*
    a. *A similar inquiry has not been filed and is not pending in another office of the Bureau;*

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b. *There is no pending case in litigation involving the same issue/s and the same taxpayer and related taxpayer;*

c. *The issue/s subject of the request is not pending investigation, on-going audit, administrative protest, claim for refund or issuance of tax credit certificate, collection proceeding or judicial appeal; and*

d. *The documents are complete and that no other documents will be submitted in connection with the request.*

Moreover, Section 5 of the same RMO provides that a request for ruling must be accompanied by the following documents:

1. *All documents that are material to the transaction, certified as true copies by the appropriate government agency having custody of the original documents;*

2. *Proof that the taxpayer is entitled to exemption or incentive; and*

3. *Special Power of Attorney or authorization in writing in case the request is filed by a representative of the taxpayer.*

In view of the fact that your letter request was not sworn to and executed under oath; does not contain the affirmations required under Section 4 of RMO No. 9-2014; the accompanying documents submitted with the letter request were not certified as true copies by the public officer having custody of the original documents; and was not accompanied with a Special Power of Attorney or authorization in writing as the request was filed by a representative; it cannot be processed right now as it does not conform with the requirements of RMO No. 9-2014.

Be that as it may, we would be glad to process your request for a ruling when the said letter-request conforms to the said RMO.

Please be guided accordingly.

Very truly yours,

**(SGD.) CAESAR R. DULAY**
*Commissioner of Internal Revenue*

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