October 1, 2018

BIR RULING NO. 1218-18

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

Academe Library Development Resources Corporation
Rm. 609, Allied Bank Bldg., Quintin Paredes St.,
Binondo, Manila

Attention: *AAA*

Gentlemen :

This refers to your letter dated July 03, 2015 received by this Office on August 20, 2015 requesting, in behalf of **ACADEME LIBRARY DEVELOPMENT RESOURCES CORPORATION**, for the issuance of a VAT-Exempt certificate and entitlement to 1% withholding tax, since the magazines and books you trade are for educational research and being used by educational institutions.

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 rulings with the Law and Legislative Division and that the same took effect on February 06, 2014. ***(BIR Ruling No. 007-2015 dated January 20, 2015)***

Section 4 of RMO No. 9-2014 provides that the 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, including:

a) names, addresses, and taxpayer identification numbers of all interested parties;

b) a complete statement of the business reasons for the transaction; and

c) a detailed description of the transaction or circumstances involved.

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2) *The issues/questions raised or conclusions sought to be confirmed by the taxpayer;*

3) *The legal grounds and the 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;*

   b) *there is no pending case in litigation involving the same issue/s and the same taxpayer or 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 submitted 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:

a) *Certified true copy of all documents that are material to the transaction, including contracts, wills, deeds, agreements, and instruments;*

b) *Proof that taxpayer is entitled to exemption or incentive; and*

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

Thus, in view of the fact that the letter request was not sworn to and executed under oath, does not contain a list of submitted documents, does not contain the affirmations required under Section 4 of RMO No. 9-2014, and the accompanying documents submitted with the letter request was not certified as true copy of the original document by the public officer or private person having custody of the original document, your letter request cannot be given due course as it does not conform to the requirements of RMO 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.

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Very truly yours,

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

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