October 22, 2018

BIR RULING NO. 1276-18

Sec. 270 NIRC; BIR Ruling No. 120-2013

Luzon Insider
No. 662 Brgy. Ilang-Ilang, Guiguinto
Bulacan

Attention: *AAA*

Gentlemen :

This refers to your letter dated June 9, 2016 requesting information on any open case with the Bureau of Internal Revenue (BIR), the nature and status thereof, if any, involving Bulakan Herald News or its publisher, Felix Betriolo CamachoBBB, which information shall be used in connection with a pending case lodged with the Regional Trial Court of Malolos.

In reply, please be informed that information about a taxpayer is afforded the highest degree of confidentiality. No official or employee of the BIR may divulge information regarding a taxpayer without violating Section 270 of the National Internal Revenue Code, as amended ("Tax Code"), which states that:

> *"SEC. 270. Unlawful Divulgence of Information. — Except as provided in Sections 6(F) and 71 of this Code and Section 26 of Republic Act No. 6388, any officer or employee of the Bureau of Internal Revenue who divulges to any person or makes known in any other manner than may be provided by law information regarding the business, income or estate of any taxpayer, the secrets, operation, style or work, or apparatus of any manufacturer or producer, or confidential information regarding the business of any taxpayer, knowledge of which was acquired by him in the discharge of his official duties, shall, upon conviction for each act or omission, be punished by a fine of not less than Fifty thousand pesos (P50,000) but not more than One hundred thousand pesos (P100,000), or suffer imprisonment of not less than two (2) years but not more than five (5) years, or both.*
>
> *"Any officer or employee of the Bureau of Internal Revenue who divulges or makes known in any other manner to any person other than the requesting foreign tax authority information obtained from banks and financial institutions pursuant to Section 6(F), knowledge or information acquired by him in the discharge of his official duties, shall upon conviction, be punished by a fine of not less than Fifty*

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thousand pesos (P50,000) but not more than One hundred thousand pesos (P100,000), or suffer imprisonment of not less than two (2) years but not more than five (5) years, or both."

Since the subject request is one seeking information regarding any open case, the status and nature thereof, relative to the above-named taxpayer, the prohibition set forth in the above-cited provision applies. While there are exceptions to the aforementioned provision, to wit: (1) inspection of income tax returns upon the order of the President of the Philippines under Section 71 of the Tax Code; (2) disclosure of income tax returns under Section 26 of Republic Act No. 6388 in case of an individual who files a certificate of candidacy and executes a waiver for the examination of his returns; and (3) information given by the BIR pursuant to a request by a foreign tax authority under an existing tax treaty under Section 4 of Revenue Regulations No. 10-2010, the subject request does not fall under any of the above exceptions. *(BIR Ruling No. 120-2013 dated March 22, 2013)*

In view of the above prohibition, your request cannot be granted.

Sincerely yours,

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

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