November 19, 2018

BIR RULING NO. 1396-18

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

DGS Marine Management Services Limited
4/F Unit 2C, Office 407 One E-com Center Building,
Ocean Drive, Mall of Asia Complex, Pasay City

Attention: *AAA*

Gentlemen :

This refers to your letter dated December 15, 2015 received by this Office on January 06, 2015, requesting on behalf of **DGS MARINE MANAGEMENT SERVICES LIMITED**, for a Certificate of Tax Exemption.

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 and BIR Ruling No. 476-2014 dated November 26, 2014)***

Section 4 of RMO No. 9-2014 provides that the letter request for ruling must be sworn to 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:

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

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

3. *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 the necessary requirements under Section 4 of RMO No. 9-2014, and not accompanied by any proof that taxpayer is entitled to exemption or incentive pursuant to Section 5 of RMO No. 9-2014, your letter request cannot be given due course.

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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