DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

Revenue Memorandum Order (RMO) No. 09-2014
BIR Ruling No. 007-2015
OT-0201-2020
MAR 09 2020

SHIHLIN ELECTRIC CORP. (PHIL. REP. OFF.)
Unit 1402 Antel 2000 Corporate Center,
No. 121 Valero St., Salcedo Village,
Makati City 1227

Attention: Y.P. CHIU GORDON
Resident Agent

Gentlemen:

This refers to your letter dated December 15, 2015, requesting on behalf of **Shihlin Electric Corp. – a Philippine Representative Office**, 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)***

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.*

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, and does not contain all the necessary requirements under Section 4 and 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.

Very truly yours,

CAESAR R. DULAY
Commissioner of Internal Revenue

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