May 31, 2019

BIR RULING NO. 317-19

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

Silver Goose 8 International, Inc.
Unit 906 The Trade & Financial Tower
7th Avenue cor. 32nd Street
Fort Bonifacio Taguig City
TIN: 000-000-000-000

Attention: *AAA*

Gentlemen :

This refers to your letter dated October 12, 2016 received by this Office on October 17, 2016 requesting for confirmation of VAT exemption of your revenue/sales transaction with another subcontractor of Philippine Amusement and Gaming Corporation (PAGCOR).

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 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*

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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 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 request for ruling must be accompanied by the following:

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 a list of submitted documents and affirmations required under Section 4 of RMO No. 9-2014; the accompanying document submitted was not certified as true copy by the public officer having custody of the original document; and was not accompanied with a Special Power of Attorney or authorization in writing that 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.

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Please be guided accordingly.

Very truly yours,

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

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