May 31, 2019

BIR RULING NO. 318-19

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

LBP Service Corporation
Unit C & D, 21/F Petron Mega Plaza Bldg.,
358 Sen. Gil Puyat Ave., Makati City

Attention: *AAA*

Gentlemen :

This refers to your letter dated October 08, 2015 received by this Office on October 13, 2015 requesting for a ruling similar to BIR Ruling [DA-(C-019) 090-10] and [DA-533-07].

In reply, please be informed that Revenue Memorandum Order (RMO) No. 9-2014 was issued to serve as guidelines 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 a 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 taxpayer;*
4. *List of documents submitted; and*

Copyright 2020 CD Technologies Asia, Inc.

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:

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 the 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 as the request was filed by a representative; the same 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.

Please be guided accordingly.

Copyright 2020 CD Technologies Asia, Inc.

Very truly yours,

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

Copyright 2020 CD Technologies Asia, Inc.