May 31, 2019

BIR RULING NO. 319-19

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

DMCM Capital Corporate Services, Inc.
Unit 10, Roof Deck, Molave Bldg.,
2231 Don Chino Roces Ave., Makati City

Attention: *AAA*

Gentlemen :

This refers to your letter dated June 24, 2015, received by this office on January 14, 2016, securing a ruling stating that one of the services of your company, **DMCM CAPITAL CORPORATE SERVICES, INC.** with Tax Identification No. (TIN) 000-000-000-000, has a specific VAT-Zero Rated Services duly registered and recognized by the Bureau.

You stated in your letter that one of your prospective clients is a foreign company located outside the Philippines and that the consideration will be paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP) through bank transferring.

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:*

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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:

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.*

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Thus, in view of the fact that your letter request was not sworn to and executed under oath, and does not contain the necessary requirements under Sections 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,

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

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