June 3, 2019

BIR RULING NO. 322-19

Sec. 270 of the National Internal Revenue Code of 1997, as amended; BIR Ruling No. 211-2015; BIR Ruling No. 188-2014

Criminal Investigation and Detection Group
Major Crimes Investigation Unit
Camp Crame, Quezon City

Attention: *Francisco B. Ebreo*
Police Superintendent
Acting Chief, MCIU

Gentlemen :

This refers to your letter dated September 22, 2016 requesting for verification whether or not AAA, _____, including his spouse, children, relatives, and business enterprises, have filed Income Tax Returns (ITRs) covering calendar year 2010 to 2015, to wit:

a. BBB;

b. CCC;

c. DDD;

d. EEE;

e. FFF;

f. GGG;

g. HHH;

h. III;

i. JJJ;

j. KKK;

k. LLL;

Copyright 2020 CD Technologies Asia, Inc.

l. MMM;

m. NNN;

n. OOO;

o. PPP;

p. QQQ;

q. RRR

r. SSS;

s. TTT; and

t. UUU.

It is represented that such request is for your investigative reference pertaining to the ongoing investigation being conducted by the Criminal Investigation and Detection Group relative to the alleged involvement of AAA on illegal drug activities.

In reply, please be informed that Section 270 of the National Internal Revenue Code of 1997, as amended, provides that:

> *"SEC. 270. Unlawful Divulgence of Trade Secrets. — Except as provided in Sections 6(F) and 71 of this Code and Section 26 of Republic Act No. 6388, any officer or employee of the Bureau of Internal Revenue who divulges to any person or makes known in any other manner than may be provided by law information regarding the business, income or estate of any taxpayer, the secrets, operation, style or work, or apparatus of any manufacturer or producer, or confidential information regarding the business of any taxpayer, knowledge of which was acquired by him in the discharge of his official duties, shall, upon conviction for each act or omission, be punished by a fine of not less than Fifty thousand pesos (P50,000) but not more than One hundred thousand pesos (P100,000), or suffer imprisonment of not less than two (2) years but not more than five (5) years, or both."*

Based on the above provision, personnel of the Bureau of Internal Revenue (BIR) cannot divulge information gained from taxpayers concerning the latter's business, income, or estate, as well as the secrets, operation, style or work, or apparatus of any manufacturer or producer, or confidential information regarding the business of any taxpayer. Any documents containing these types of information in the BIR's possession are not considered as public documents but are in fact treated as confidential, in accordance with Section 270 of the National Internal Revenue Code of 1997, as amended. ***(BIR Ruling No. 211-2015 dated June 19, 2015 and BIR Ruling No. 188-2014 dated June 16, 2014)***

Copyright 2020 CD Technologies Asia, Inc.

It is noted, however, that the request may be answered affirmatively or negatively since it merely required confirmation on whether or not the aforesaid persons filed their ITRs for calendar years 2010 to 2015. This will not constitute violation of Section 270 of the National Internal Revenue Code of 1997, as amended, since a mere "yes" or "no" answer will suffice for the requested information.

In view of the foregoing, your request is hereby allowed. The Deputy Commissioner, Information Systems Group, is hereby directed to furnish the Criminal Investigation and Detection Group of the requested information provided that the same are available or found in the Bureau's database.

This ruling is being issued on the basis of the foregoing facts as represented. However, if upon investigation, it will be disclosed that the facts are different, then this ruling shall be considered null and void.

Very truly yours,

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

Copyright 2020 CD Technologies Asia, Inc.