October 1, 2019

BIR RULING NO. 548-19

Sec. 270 of the National Internal Revenue Code of 1997, as amended; BIR Ruling No. 120-2013

AAA

_____

_____

_____

Sir :

This refers to your letter dated June 05, 2017, requesting information on the Taxpayer Identification Number (TIN) of BBB/AICEE Trading.

It is represented that the requested information is necessary and indispensable in the pursuit of justice in relation to the labor case filed against BBB/AICEE Trading.

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."*

It is evident from the above provision that under the "unlawful divulgence" rule, 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. Section 270 of the National Internal Revenue Code of 1997, as amended, is clear in its intent to protect taxpayers from having

Copyright 2020 CD Technologies Asia, Inc.

their otherwise sensitive and private information unnecessarily revealed to other parties. The TIN of an individual taxpayer contains taxpayer's information including but not limited to any tax payments made. Also, the TIN is a sensitive personal information protected under the Data Privacy Act of 2012, which cannot be processed without the consent of the data subject.

It is to be noted that there are exceptions to the aforementioned provision: (1) disposition of income tax returns under Section 71 of the National Internal Revenue Code of 1997, as amended; (2) disclosure of income tax returns under Section 26 of Republic Act No. 6388 in case of an individual who files a certificate of candidacy and executes a waiver for the examination of his returns; and (3) information given by the BIR pursuant to a request by a foreign tax authority under an existing tax treaty under Section 4 of Revenue Regulations No. 10-2010. ***(BIR Ruling No. 120-2013 dated March 22, 2013)***. However, we find that the subject request does not fall under any of the above exceptions. Hence, disclosure or processing of the tax information or the TIN is not allowed.

In view of the foregoing, we regret to inform you that this Office is constrained to withhold such information pursuant to the prohibition under Section 270 of the National Internal Revenue Code of 1997, as amended, as well as the Data Privacy Act of 2012.

Please be guided accordingly.

Very truly yours,

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

Copyright 2020 CD Technologies Asia, Inc.