April 2, 2018

BIR RULING NO. 556-18

BIR Ruling No. 476-14; RMO 9-2014

AAA

Ma'am :

This refers to your letter dated April 7, 2017, requesting for a ruling as to whether or not the registration of the subject property into twelve (12) separate titles in accordance with a Partition Agreement and subdivision plan is subject to tax.

In reply, please be informed that Revenue Memorandum Order (RMO) No. 9-2014 was issued to serve as guideline in the processing of request for rulings with the Law and Legislative Division and that the same took effect on 6 February 2014.

RMO No. 9-2014 provides that:

> *"SECTION 4. Letter Requests for Ruling. —*
>
> *A letter request is a sworn statement 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:*
>
> *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;*

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(4) List of documents submitted; and

(5) Affirmations stating that:

1. a similar inquiry has not been filed and is not pending in another office of the Bureau;

2. there is no pending case in litigation involving the same issue/s and the same taxpayer or related taxpayer;

3. 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

4. the documents submitted are complete and that no other documents will be submitted in connection with the request.

Unless otherwise stated in pertinent revenue issuances, all letter requests must be addressed to:

The Chief
Law and Legislative Division
BIR National Office Building
BIR Road, Quezon City

SECTION 5. General Documentary Requirements. —

In addition to the specific documentary requirements provided under applicable revenue issuances, a request for ruling must be accompanied by the following documents:

a. Certified true copy of all documents that are material to the transaction, including contracts, wills, deeds, agreements, and instruments;

b. Proof that taxpayer is entitled to exemption or incentive; and

c. Special Power of Attorney or authorization in case the request is filed by a representative of the taxpayer.

Original documents should not be submitted because submitted documents become part of the Bureau's file and will not be returned to the taxpayer. Instead, certified true copies of all such documents duly certified by the appropriate government agency having custody of the original thereof, should be filed with the request. Each document, other than the request, should be labeled alphabetically and attached to the request in alphabetical order and properly placed in a folder."

In view of the fact that the letter request was not sworn to and executed under

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oath, does not contain a list of submitted documents; does not contain the affirmations required under Section 4 of RMO No. 9-2014; the accompanying documents submitted was not certified as true copy of the original document by the public officer or private person having custody of the original document; and does not contain a Special Power of Attorney or authorization in writing as the request was filed by a representative of the taxpayer. Thus, your letter request cannot be processed right now as it does not conform to the requirements of RMO 9-2014.

Be that as it may, we would be glad to process your request for a ruling when the said letter-request already conform to the said RMO.

Please be guided accordingly.

Very truly yours,

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

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