May 9, 2018

BIR RULING NO. 787-18

Sec. 270 of the National Internal Revenue Code of 1997, as amended; BIR Ruling No. 211-2015; BIR Ruling No. 188-2014; BIR Ruling No. 120-2013

Criminal Investigation and Detection Group
NCR Criminal Investigation and Detection Unit
Camp Crame, Quezon City

Attention: *Jaime Rafael N. Nadela*
Police Senior Inspector
Chief, IIB

Gentlemen :

This refers to your letter dated 23 November 2015 requesting all available copies of Annual Income Tax Returns of **AAA**, of _____, the present _____ of _____.

It is represented that the said documents are necessary for the investigation being conducted by the Regional Unit relative to the anonymous letter from _____, expressing concerns to the "instant and/or instantaneous affluent" of AAA.

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 Information. — 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.*"

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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***)

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, the subject request for the Annual Income Tax Returns of AAA does not fall under any of the above exceptions.

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.

Please be guided accordingly.

Very truly yours,

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

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