REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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October 26, 2020

REVENUE MEMORANDUM CIRCULAR NO. 121-2020

SUBJECT : Circularizing the Pilot Implementation of Online Application for Tax Clearance for Bidding Purposes and Tax Compliance Verification Certificate (eTCBP/TCVC) through the Bureau's Official Electronic-Mail Address

TO : All Internal Revenue Officers, Employees and Others Concerned

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This Circular is hereby issued to disseminate the availability of the Online Application for Tax Clearance for Bidding Purposes and Tax Compliance Verification Certificate (eTCBP/TCVC) as additional option to taxpayers in the filing of the application for tax clearance verification certificate and tax clearance for bidding purposes address for taxpayer-applicant registered with RR4-Pampanga, 7A-Quezon City, 7B-East NCR, Large Taxpayers Service (LTS) except Large Taxpayers District Office (LTDO) Cebu and Davao; and for Non-Resident Foreign Corporation and Non-Resident Alien Not Engaged in Trade or Business.

POLICIES:

1. All prospective government bidders (individuals, partnerships, corporations, cooperatives, associations, whether taxable or non-taxable, etc.), **except** non-resident foreign corporation (NRFC), non-resident alien not engaged in trade or business (NRA-NETB) and large taxpayers, are required to secure a Tax Compliance Verification Certificate (TCVC) *(Annex "A")*, from the Collection Section of concerned Revenue District Office (RDO) where the individual or non-individual taxpayer is currently and duly registered as a pre-requisite requirement before an application for Tax Clearance for Bidding Purposes (TCBP) shall be filed. The taxpayers-applicants shall electronically file their applications for TCVC thru the BIR Centralized email address: etcvc@bir.gov.ph using the prescribed template as subject of the email *(Annex "A.1")* and as a requirement in securing Tax Clearance for bidding purposes.

2. All applications for the issuance of prescribed TCBP are encouraged to electronically file and submit the necessary documentary requirements to the BIR Centralized email address: etcbp@bir.gov.ph using the prescribed template as subject of the email *(Annex "B")*, to be processed and issued by the following concerned BIR Offices:

    a) Collection Division of the Revenue Regional Office for Non-Large Taxpayers;
    b) Large Taxpayers Collection Enforcement Division (LTCED) for other Large Taxpayers not under the jurisdiction of LTD-Cebu and Davao; and
    c) Accounts Receivable Monitoring Division (ARMD) for Non-Resident Foreign Corporation (NRFC)/Non-Resident Alien Not Engaged in Trade or Business (NRA-NETB), and other entities authorized by the Commissioner of Internal Revenue.

3. The prescribed criteria pursuant to Revenue Regulations No. 8-2016, as amended shall be observed by the taxpayer-applicant.

4. By submitting the documents online, the taxpayer warrants them to be faithful and true copies from the original and that the taxpayer is bound to present/submit the original copy/ies when required by the processing Office. The taxpayer's email address used in the filing of the application will be the same email address that will be used by the processing Office in communicating with the taxpayer.

5. **Documentary Requirements:**

5.1. Tax Compliance Verification Certificate *(for Non-Large Taxpayers only):*

1. Application Form for Tax Compliance Verification Certificate *(Annex "C" and "C.1");*

   For non-individual applicants, copy of the Special Power of Attorney (SPA) accomplished by any one of the partners, or by any responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate of the minutes/contents of said Board Resolution for corporations, cooperatives, associations and other non-individuals' taxpayer-applicant with one (1) photocopy of each valid Identification Cards (Company ID and any government issued ID) with three (3) specimen signatures of the applicant and the authorized representative;

2. Proof of payment of certification fee worth P100.00 with payment confirmation.

   For eFPS registered taxpayers – pay thru eFPS using BIR Form 0605 *(Tax Type "MC" and ATC "MC 200")*. However, in case eFPS is not available as per Advisory issued by the Deputy Commissioner-ISG, payment thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) may be allowed.

   For new applicant taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms *(which may be downloaded from BIR Website)* using BIR Form 0605 *(Tax Type "MC" and ATC "MC 200").*;

3. Proof of payment of documentary stamp tax worth P30.00 with payment confirmation.

   For eFPS registered taxpayers – pay thru eFPS using BIR Form 2000 or 0605 *(Tax Type "DS" and ATC "DS010").*

   For new applicant taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms *(which may be downloaded from BIR Website)* using BIR Form 2000 *(Tax Type "DS" and ATC "DS010") – to be attached in the TCVC.*

   Use of loose documentary stamp tax may also be allowed as proof of payment.

5.2. Tax Clearance for Bidding Purposes *(for Large and Non-Large Taxpayers):*

1. Duly accomplished and notarized Application Form for Tax Clearance *(Annexes "C.2" or "C.3"*) with proof of payment of documentary stamp tax worth P30.00;

   The said form shall be accomplished and signed by the applicant himself/herself for individuals, or by any one of the partners, or by any responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a

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Secretary's Certificate of the minutes/contents of said Board Resolution for corporations, cooperatives, associations and other non-individuals' taxpayer-applicants;

2. Proof of payment of certification fee worth P100.00 with payment confirmation.

   For eFPS registered taxpayers – pay thru eFPS using BIR Form 0605 *(Tax Type "MC" and ATC "MC 200")*. However, in case eFPS is not available as per Advisory issued by the Deputy Commissioner-ISG, payment thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) may be allowed;

   For new applicant taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms *(which may be downloaded from BIR Website)* using BIR Form 0605 *(Tax Type "MC" and ATC "MC 200")*;

3. Proof of payment of documentary stamp tax worth P30.00 with payment confirmation.

   For eFPS registered taxpayers – pay thru eFPS using BIR Form 2000 or 0605 *(Tax Type "DS" and ATC "DS010")*;

   For new applicant taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms *(which may be downloaded from BIR Website)* using BIR Form 2000 *(Tax Type "DS" and ATC "DS010")*;

   Use of loose documentary stamp tax may also be allowed as proof of payment;

4. For non-large taxpayers, copy of the approved TCVC issued by the Collection Section of the concerned Revenue District Office;

5. Special Power of Attorney (SPA) or Authorization Letter signed by the applicant with one (1) photocopy of each valid Identification Cards (*Company ID and any government issued ID)* with three (3) specimen signatures of the applicant and the authorized representative, *applicable only to applications through an authorized representative*;

5.3. Tax Clearance for Bidding Purposes (for Non-Resident Foreign Corporation (NRFC)/ Non-Resident Alien Not Engaged in Trade or Business (NRA-NETB):

1. Duly accomplished and notarized Application Form for Tax Clearance *(Annex "C.4")* with attached proof of payment of documentary stamp tax worth P30.00;

   The application shall be accomplished by any responsible and ranking officer whose authority is expressly provided in the Special Power of Attorney authenticated by the Philippine Consul in the country where the address of the NRFC is located.

2. Special Power of Attorney (SPA) of the Authorized Representative in the Philippines authenticated by the Philippine Consul in the country where the business of the foreign corporation/ individual is located as authorized by the Board of Directors or governing body of the Foreign Corporation or by the Foreign Individual;

3. Proof of payment of certification fee worth P100.00 paid thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms *(which may be downloaded from BIR Website)* using BIR Form 0605 *(Tax Type "MC" and ATC "MC 200")*;

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4. Proof of payment of documentary stamp tax worth P30.00 paid thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms *(which may be downloaded from BIR Website)* using BIR Form 2000 *(Tax Type "DS" and ATC "DS010") – to be attached in the TCVC.*

   Use of loose documentary stamp tax may also be allowed as proof of payment;

5. Unexpired and original copy of Non-Registration Certificate issued by Securities and Exchange Commission for NRFC or Department of Trade and Industry for NRA-NETB;

6. Authorization letter originally signed by the Authorized Representative/applicant himself with one (1) photocopy of each valid Identification Cards *(Company ID and any government issued ID)* with three (3) specimen signatures of both the authorized representative and the signatory in the Application Form, *applicable only to applications through an authorized representative*;

   "Certified True Copy" of the documents shall mean that the certification must be made by the proper custodian of the document. The original copies of the documents may be required for purposes of comparison; and

7. Copy of TIN Registration (BIR Form No. 1904) *(in case of new application).*

6. Applications for TCVC/TCBP received by the wrong revenue/issuing-office *(taxpayer-applicant is not registered within their jurisdiction),* the receiving office shall reply to the taxpayer via email and advise them to submit their application to the correct revenue/issuing-office.

7. The dedicated desktop computers to receive applications for TCBP is encouraged to be opened at all times with email notification when an application is received, and if not possible, the same shall be opened from 8:00 am to 5:00 pm on a working day to minimize undelivered mails. The email addresses configured in the dedicated desktop computers shall be used **exclusively** in receiving applications for TCBP and not for any other purposes.

8. Only the authorized personnel/official shall be given access to the dedicated BIR Official e-mail accounts to protect the confidentiality of the shared information and prevent unauthorized use or access. The authorized users of the BIR Official e-mail accounts shall implement and maintain the information security management policy of this Bureau and comply with provisions of Republic Act 10173 – Data Privacy Act of 2012 to protect the Taxpayers' information from unauthorized access, destruction, use, modification, or disclosure relative to the provisions of Sec. 270 of the National Internal Revenue Code (NIRC), as amended.

9. All applications for TCBP/TCVC shall be processed, issued and released within two (2) working days from the receipt of application if filed manually or upon acknowledgement of application via email if filed electronically. Provided, that the **complete** documentary requirements are submitted and the prescribed criteria set forth under RR No. 8-2016, as amended are fully satisfied as stated in the confirmation email that shall be sent to the taxpayer-applicant or issuance of a Claim Slip for those applicants who filed manually (*e.g. Application received on June 22, 2020 shall be released on June 24, 2020*).

   Note: Any application received after twelve noon (12:00 nn) shall be counted on the next working day. Furthermore, applications received during weekends and holidays shall be considered to have been received on the next working day.

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10. Taxpayer-applicant shall be required to re-apply for TCBP/TCVC and re-submit the application together with the complete the documentary requirements and comply with the prescribed criteria as indicated in the received email notification on validation results if the application was denied.

11. TCVC shall be routed to concerned authorized official of the concerned Section for checking of the prescribed criteria and for final approval of the Revenue District Officer. In the absence of the concerned official, the next in rank shall initial/sign/approve the TCVC (*Annex "A"*).

12. The TCBP shall be signed/approved by the following BIR officials:

    a. Chief, Collection Division of the Revenue Regional Office – for taxpayers under the jurisdiction of regional offices;
    b. Chief, LTD- Cebu/Chief, LTD- Davao/Chief, Chief-LTCED – for large taxpayers; and
    c. Chief, ARMD – for NRA-NETB, NRFC and other entities authorized by the CIR.

    In the absence of the aforesaid officials, the next in rank shall sign/approve the Tax Clearance.

13. The TCVC *(Annex "A")* shall have a validity period of ninety (90 days) from the date of issuance, unless sooner revoked for valid reasons.

14. The TCBP (*Annex "D", Annex "D.1", and Annex "D.2")* has a validity period of one (1) year from date of issuance, unless sooner revoked for valid reasons.

15. The TCBP/TCVC shall be prepared, approved by the authorized official and issued to the taxpayer-applicant by forwarding a scanned copy to the authorized email address of the taxpayer-applicant who filed electronically and the original copy shall be issued personally for those taxpayer-applicant who filed manually.

16. Tax Clearance Certificate for Bidding Purposes shall only be valid after the same have been posted in the BIR Website. The information that shall be posted in the BIR website shall include the taxpayer's name, TIN, the RDO where the taxpayer is registered, the Tax Clearance's control number and the date of issuance.

17. The TCVC shall be verified for authenticity from the concerned RDO and TCBP shall be verified for authenticity from the List of Tax Clearances Issued through the Bureau's website www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html. Tax Clearance Certificate not listed/posted in the BIR website will be deemed to have originated from an illegal source.

18. The policies, guidelines and procedures in the conduct of post-evaluation and revocation of issued TCBP, including the processing of request for validation of its authenticity and filing of criminal charges against taxpayers presenting spurious Tax Clearances and documentary requirements shall be observed pursuant to Revenue Memorandum Order No. 46-2018.

I. PROCEDURES FOR TAXPAYERS-APPLICANTS:

A.* Tax Compliance Verification Certificate (TCVC) *(for Non-Large Taxpayers only)

1. Access eTCBP/TCVC via BIR website and click eServices. Proceed with the eTCBP icon and prepare the documentary requirements set forth under Item 5.1 of this Circular.

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2. Prepare the Application Form for Tax Compliance Verification Certificate *(Annex "C" and "C.1")* together with the complete documentary requirements set forth under Item 5.1 of this Circular;

3. Pay the P100.00 Certification Fee.

   For eFPS registered taxpayers – pay thru eFPS using BIR Form 0605 *(Tax Type "MC" and ATC "MC 200").*

   For new applicant taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms *(which may be downloaded from BIR Website)* using BIR Form 0605 *(Tax Type "MC" and ATC "MC 200").;*

4. Pay the P30.00 Documentary Stamp Tax. Use of Loose documentary stamp tax may also be allowed as proof of payment (to be attached on the issued TCVC).

   For eFPS registered taxpayers – pay thru eFPS using BIR Form 2000 or 0605 *(Tax Type "DS" and ATC "DS010").*

   For new applicant taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms *(which may be downloaded from BIR Website)* using BIR Form 2000 *(Tax Type "DS" and ATC "DS010").*

5. Scan the complete documentary requirements set forth under Item 5.1 of this Circular. Collate the scanned documents into one (1) .zip or .rar file which shall not exceed 10 MB;

6. Log-in to email account. For non-large taxpayers, the email enrolled/ registered in eFPS shall be used by the taxpayer-applicant in the submission of the Application Form for TCVC and documentary requirements.

   For new applicants, email account of the individual applicant or company email account or email account authorized by responsible officer of the company for non-individual shall suffice.

7. Submit the clear and readable scanned copies of the Application Form together with the complete documentary requirements to the BIR Centralized email address: etcvc@bir.gov.ph using the prescribed template for subject of the email *(Annex "A.1")*.

   Documents will be reviewed, processed and acted upon by the concerned RDO. An email will be sent to taxpayer-applicant within the day acknowledging the receipt of the application.

8. Check the status of the application after two (2) working days if no email confirmation is received. The validation results will be sent through the email of the taxpayer-applicant with corresponding control/reference number from the processing office for monitoring and tracking purposes.

   If the application was denied, re-apply for TCVC together with the complete the documentary requirements and comply with the prescribed criteria as indicated in

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the received email notification on validation results. Taxpayer-applicant has to resubmit the application with the complete documentary requirements, criterion/ criteria satisfied and include in the covering email that there was a previous application but there was/were lacking documentary requirement/s and/or criterion/criteria not satisfied before.

9. If the application was approved, taxpayer-applicant shall be notified that the application is successful and the scanned copy of the TCVC will be emailed the next working day; and

10. Print the scanned copy of TCVC then prepare all documentary requirements and fill-up Sworn Application Form for Tax Clearance for bidding purposes, have it notarized, then send application and supporting documents to the BIR Centralized email address: etcbp@bir.gov.ph pursuant to Section 5.1 of this Circular.

B. Tax Clearance for Bidding Purposes

1. Access eTCBP/TCVC via BIR website and click eServices. Proceed with the eTCBP icon and prepare the requirements stated in the landing page.

2. Prepare the Sworn Application Form (notarized) *(Annex "C.2", "C.3" and "C.4") (with attached proof of payment of documentary stamp tax worth P30.00)* together with the complete documentary requirements set forth under Item 5 (5.2) and (5.3) of this Circular.

3. Pay the P100.00 Certification Fee.

   For eFPS registered taxpayers – pay thru eFPS using BIR Form 0605 (*Tax Type "MC" and ATC "MC 200"*).

   For new applicant taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms (*which may be downloaded from BIR Website)* using BIR Form 0605 *(Tax Type "MC" and ATC "MC 200").;*

4. Pay the P30.00 Documentary Stamp Tax *(to be attached in the issued TCBP)*

   For eFPS registered taxpayers – pay thru eFPS using BIR Form 2000 or 0605 *(Tax Type "DS" and ATC "DS010").*

   For new applicant taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms *(which may be downloaded from BIR Website)* using BIR Form 2000 *(Tax Type "DS" and ATC "DS010").*

5. Scan the Application Form, Tax Compliance Verification Certificate *(for Non-Large Taxpayers only)* together with the complete documentary requirements set forth under Item 5. (5.2) and (5.3) of this Circular, whichever is applicable. Collate the scanned documents into one (1) .zip or .rar file which shall not exceed 10 MB.

6. Log-in to email account. For large and non-large taxpayers, the email enrolled/ registered in eFPS shall be used by the taxpayer-applicant in the submission of the Application Form (notarized), Tax Compliance Verification Certificate (applicable only for non-large taxpayers only) and documentary requirements.

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For new applicants, email account of the individual applicant or company email account or email account authorized by responsible officer of the company for non-individual shall suffice.

7. Submit the clear and readable scanned copies of the Sworn Application Form, Tax Compliance Verification Certificate *(for Non-Large Taxpayer only)* together with the complete documentary requirements to the BIR Centralized email address: etcbp@bir.gov.ph using the prescribed template for subject of the email (*Annex "B"*). Documents will be reviewed, processed and acted upon by the concerned Tax Clearance Issuing Office. An email will be sent to taxpayer-applicant within the day acknowledging the receipt of the application.

8. Check the status of the application after two (2) working days if no email confirmation is received. The validation results will be sent through the email of the taxpayer-applicant with corresponding control/reference number from the processing office.

   If the application was denied, re-apply for Tax Clearance together with the complete documentary requirements and comply with the prescribed criteria as indicated in the received email notification on validation results. Submission of lacking requirements should be made within thirty (30) days from notification. Should the taxpayer wish to continue to secure a TCVC/TCBP but was not able to complete the submission of requirements within thirty (30) days must have to apply anew.

   If the application was approved, taxpayer-applicant shall be notified that the application is successful and the scanned copy of the Tax Clearance will be emailed the next working day;

9. Print the scanned copy of Tax Clearance.

All internal revenue officers, employees and others concerned are enjoined to give this Circular as wide a publicity as possible especially to those taxpayers under the jurisdiction of the abovementioned Pilot Sites.

CAESAR R. DULAY
Commissioner of Internal Revenue

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