REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS

08 May 2006

REVENUE MEMORANDUM CIRCULAR NO. 28-2006

SUBJECT : Unauthorized Divulgence of Information

TO : All Revenue Officials and Others Concerned

Section 270 of the National Internal Revenue Code (NIRC) of 1997 prohibits any officer and employee of the Bureau of Internal Revenue (BIR) to divulge to any person or make known in any other manner than may be provided by law information regarding the business, income or estate, the secrets, operation, and confidential information regarding the business of any taxpayer. This prohibition was strengthened by the issuance of Revenue Memorandum Order (RMO) No. 25-2005 dated 12 October 2005 which defines the standard in releasing data and information regarding the operations and performance of the Bureau of Internal Revenue (BIR).

However, the undersigned is continuously receiving complaints and reports that certain confidential information and data on taxpayers and BIR investigations/operations, as well, are being divulged by some officers and employees of the BIR to third parties, and even to confidential informers.

All officials and employees are, therefore, hereby reminded, and directed, to refrain from divulging confidential information and data to any person pursuant to the provisions of Section 270 of the NIRC and RMO 25-2005. Any official and employee found violating the provisions of this Circular will be dealt with to the full extent of the consequences provided by law.

All officials and employees of the BIR are hereby absolutely and strictly enjoined to comply with this order, effective immediately.

(Original Signed.)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue

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