REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

July 2, 2007

REVENUE MEMORANDUM CIRCULAR No. 43-2007

SUBJECT : **Compliance with the Requirements of Revenue Regulations (RR) No. 3-2005 for Contractors Applying for Tax Clearance Certificate for Bidding and Collection Purposes**

TO : **All Revenue Officials and Personnel, and Others Concerned**

To fully implement the requirements of RR No. 3-2005 for contractors to register and use the Electronic Filing and Payment System (eFPS), and to ensure that the spirit of Executive Order (EO) No. 398 are complied with, the Collection Enforcement Division (CED) of the Collection Service is hereby directed to issue tax clearance certificates only for those who are compliant with the said directives. However, a one-time tax clearance certificates with a life of only one month shall be issued to contractors who have not yet registered with eFPS, to give them a chance to enroll and use the system, and to help them continue with their businesses. Thereafter, they shall be required to comply strictly with the requirements of the law and regulations.

Moreover, to ensure better taxpayer service, starting July 2, 2007 tax clearance certificates to be issued by the above-stated division shall have an effectivity date beginning with the date of issuance until December 31, 2007. Subsequently, all tax clearance certificates shall have an effectivity date from January 1 to December 31 of each year, except for those contractors who are applying for the first time, in which case the effectivity date shall be from the date of issue until December 31 of the year when applications were submitted.

All internal revenue officials and personnel are enjoined to give this Circular a wide publicity as possible.

(Original Signed)
LILIAN B. HEFTI
OIC-Commissioner of Internal Revenue