REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
9:30 A.M.
JUL 14 2016
RECEIVED

July 13, 2016

REVENUE MEMORANDUM CIRCULAR NO. 74-2016

SUBJECT : STREAMLINING REQUIREMENTS AND PROCESS IN ISSUING TAX CLEARANCES REQUIRED UNDER EXECUTIVE ORDER No. 398.

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. OBJECTIVE.- This Circular is being issued in order to streamline the requirements and the process in issuing Tax Clearances required under Executive Order No. 398.

SECTION 2. GENERAL PROVISIONS.-

a) The Tax Clearance shall be processed and released within two (2) working days from the submission of the complete documents.

b) The following are the documentary requirements necessary to support the application of the tax clearance:

b.1) Duly accomplished and notarized application form with two (2) pieces loose Documentary Stamp Tax;
b.2) Print-out of Certification fee paid thru the BIR's electronic Filing and Payment System (eFPS), with payment confirmation; and
b.3) Delinquency Verification issued by concerned LTS or National/Regional Offices with a validity period of one (1) month from the date of issue.

The Delinquency Verification shall be issued by the concerned BIR Offices within twenty four (24) hours from filing of the application by the taxpayer.

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c) The criteria for approving applications for Tax Clearance shall be governed by the provisions of existing issuances on the matter.

SECTION 3. REPEALING CLAUSE.- All existing issuances which are contrary herewith are hereby amended, modified or revoked accordingly.

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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