REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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August 11, 2020

REVENUE MEMORANDUM ORDER NO. 26 - 2020

Subject: **Prescribing the Use of the Revised Exchange of Information Manual, Amending for this Purpose Revenue Memorandum Orders No. 2-2013 and 3-2013**

To: **All Revenue Officers, Employees and Others Concerned**

This Order is issued to prescribe the use of the revised Exchange of Information (EOI) Working Manual by the EOI Unit of the International Tax Affairs Division (ITAD) and by all officers of the Bureau of Internal Revenue (BIR) whose functions relate to the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the exchange of information provision of the relevant tax treaty. The EOI Unit is responsible for carrying out exchanges of information, incoming or outgoing, between the Philippines and foreign tax jurisdictions pursuant to the EOI provisions of existing and effective tax treaties It is under the supervision of the designated Philippine Competent Authority, the Commissioner of Internal Revenue

The revised EOI Working Manual now contains the streamlined internal processes related to **incoming EOI requests,** *i e*, from receipt of the EOI request, to gathering of the requested information by the EOI Officers and the revenue officers of the different Revenue District Offices and other offices of the BIR, to the provision or supply of the requested information to the requesting foreign tax jurisdiction; to **outgoing EOI requests,** *i e.*, from initiating an EOI request to the receipt of the information supplied by the requested foreign tax jurisdiction; and, to **spontaneous EOI.** These are made in response to the recommendation of the Global Forum on Transparency and Exchange of Information for Tax Purposes (the Global Forum) to be able to respond to all requests for information in a timely manner. These are also consistent with the Ease of Doing Business and Efficient Government Service Delivery Act of 2018 Finally, this EOI Working Manual now defines the respective duties of some BIR officials with delegated authority to implement the EOI on behalf of the Commissioner and prescribes the manner of initiating group requests.

Therefore, when processing EOI requests, EOI Officers and other concerned revenue officers of the BIR are hereby enjoined to follow the guidelines set forth in the revised EOI Working Manual, especially in regard to initiating outgoing EOI requests, responding to incoming EOI requests in a timely manner and maintaining confidentiality at all times.

The EOI Unit, in consultation with the Deputy Commissioner for Legal Group and the Assistant Commissioner for Legal Service, shall remain responsible for updating and enhancing this revised EOI Working Manual when necessary to effectively implement the internationally agreed standards on transparency and exchange of information for tax purposes, which is being monitored and reviewed by the Global Forum.

All internal revenue officers, employees and others concerned are enjoined to give this Circular the widest dissemination and publicity possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

036318

Notable Differences between the Old and Revised Exchange of Information (EOI) Working Manuals

<table>
<tr><th>Old EOI Working Manual</th><th>Revised EOI Working Manual</th></tr>
<tr><td>Only the Commissioner could sign EOI documents</td><td>The following officials are now allowed to sign EOI documents on behalf of the Commissioner pursuant to Revenue Delegation Authority Orders (RDAOs) No 2-2019 and 3-2020.

<table>
<tr><th>EOI Documents</th><th>Signatory</th></tr>
<tr><td>Acknowledgment letter to foreign tax authority</td><td>Division Chief, ITAD</td></tr>
<tr><td>Letter to Government Agencies</td><td rowspan="4">ACIR, Legal Service</td></tr>
<tr><td>Letter to BIR Offices</td></tr>
<tr><td>Partial Reply to Foreign tax Authority</td></tr>
<tr><td>Final Reply to Foreign Tax Authority</td></tr>
<tr><td>Letter to Banks and Other Financial Institutions</td><td rowspan="2">DCIR, Legal Group</td></tr>
<tr><td>Outgoing EOI Requests</td></tr>
</table>

The streamlining of EOI processes was made in response to the recommendation of the Global Forum during the second round of review of the Philippines' compliance with the internationally agreed standards on exchange of information in June 2018 This is also consistent with the Ease of Doing Business and Efficient Government Service Delivery Act of 2018.</td></tr>
<tr><td>Request for information was only for the purpose of assessment of taxes</td><td>Request for information may relate to assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the exchange of information provision of the relevant tax treaty.

Thus, not only examiners are encouraged to initiate a request for information Even the action officers and the Chief of ITAD may initiate a request if the information is necessary in the preparation of treaty rulings, or if, based on the latter's evaluation, it is necessary for the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the exchange of information provision of the relevant tax treaty Collection officers and prosecution officers may likewise request for information</td></tr>
<tr><td>For banking information, notification to the accountholder shall be made within sixty (60) days from</td><td>During the second round of peer review, the Global Forum recommended that the Philippines should ensure that there is an exception from the time-specific, post-exchange notification requirement</td></tr>
</table>

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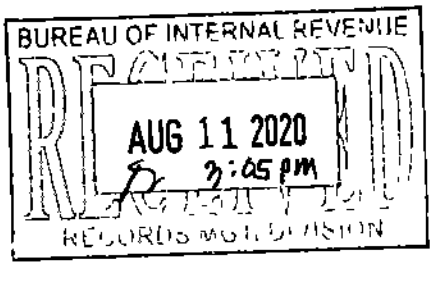
receipt of the letter of request	Since the Philippines cannot dispense with the post-exchange notification requirement, it issued Revenue Regulations (RR) No. 22-2018 which mandates the sending of notice to the taxpayer only after receipt of communication from the requesting jurisdiction that the investigation has already attained finality in cases where notification is likely to undermine the chance of success of the investigation conducted by the requesting jurisdiction, and the requesting jurisdiction has substantiated its request for a deferment of the notification based on these grounds. The provisions of RR No 22-2018 have already been included in the revised EOI Working Manual
Group request was not included.	The manner of initiating an EOI group request was already included in compliance with the EOI standard
The period provided within which to provide the information is usually 60 days, subject to extension for another 30 days	The requested office or taxpayer shall be given a shorter period (usually 30 days) within which to provide the information, subject to extension which shall not exceed 30 days
	The Model Templates were likewise revised, especially the template for outgoing EOI



THE EXCHANGE OF INFORMATION WORKING MANUAL

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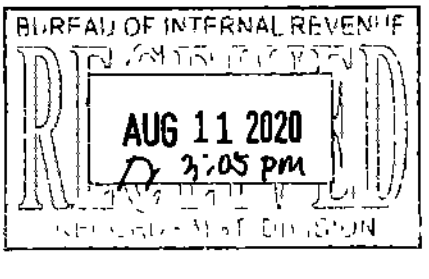

Abbreviations and Acronyms

AMLC	Anti-Money Laundering Council
BI	Bureau of Immigration
BIR	Bureau of Internal Revenue
BOC	Bureau of Customs
BSP	Bangko Sentral ng Pilipinas
CIR	Commissioner of Internal Revenue
DFA	Department of Foreign Affairs
DTA	Double Taxation Agreement
DTI	Department of Trade and Industry
EOI	Exchange of Information
EOIR	Exchange of Information on Request
IC	Insurance Commission
ITAD	International Tax Affairs Division
ITS	Integrated Tax System
LRA	Land Registration Authority
LTO	Land Transportation Office
LTS	Large Taxpayer Service
MAC	Multilateral Convention on Mutual Administrative Assistance in Tax Matters
MAP	Mutual Agreement Procedures
NBI	National Bureau of Investigation
PPC	Philippine Postal Corporation
PSA	Philippine Statistics Authority
RA	Republic Act
RDAO	Revenue Delegation Authority Orders
RDO	Revenue District Office
RR	Revenue Regulations
SEC	Securities and Exchange Commission
SEOI	Spontaneous Exchange of Information
TIEA	Tax Information Exchange Agreement
TIN	Tax Identification Number

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The EOI Work Manual

Introduction

Due to the increasing mobility of capital, technology and labor across national borders, tax administrations around the world face greater challenges to the proper enforcement of their tax laws and to the discovery of tax fraud To meet the challenges of globalization, tax authorities have no better resort than to rely on international co-operation, through the implementation of international standards of transparency and effective exchange of information (EOI), to combat tax avoidance and evasion

EOI ensures the proper allocation of taxing rights between the contracting states, the payment of taxes legally and justly due them and provides means for their tax administrations to uncover tax avoidance and tax evasion schemes being employed by taxpayers The ultimate objective of EOI is to instill in the minds of every taxpayer that there are no more safe havens for those who intend to hide their assets and income.

In the Philippines, the EOI Unit of the Bureau of Internal Revenue's (BIR) International Tax Affairs Division (ITAD) is responsible for carrying out exchanges of information with foreign tax administrations pursuant to existing and effective Double Taxation Agreements (DTAs), Tax Information Exchange Agreements (TIEAs), the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (MAC) and other related instruments or agreements The EOI Unit also contributes to the proper implementation of the tax administration's policies on tax compliance

EOI may be on request (EOIR), spontaneous (SEOI) and automatic For **incoming EOI requests**, the EOI Unit plays a strategic role for the tax administration in exercising its international rights and in complying with its treaty obligations To obtain the requested information, including, but not limited to, ownership, accounting, identity, tax, property and banking information, the EOI Unit shall seek the assistance of the revenue district offices (RDOs) of the BIR, the Large Taxpayer Service (LTS) and other relevant offices, the local banks and other financial institutions, other government agencies (e.g. Securities and Exchange Commission (SEC), Land Registration Authority (LRA), Bureau of Immigration (BI), Bureau of Customs (BOC), Department of Trade and Industry (DTI), Department of Foreign Affairs (DFA), Philippine Statistics Authority (PSA), Philippine Postal Corporation (PPC), Bangko Sentral ng Pilipinas (BSP), Insurance Commission (IC), Anti-Money Laundering Council (AMLC), Land Transportation Office (LTO), National Bureau of Investigation (NBI)) and third-party information holders For **outgoing EOI requests**, on the other hand, revenue officers of the BIR whose functions relate to assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the exchange of information provision of the relevant tax treaty are encouraged to request for information from foreign tax administrations, thru the EOI Unit, to ensure that only the real transactions are declared in the tax returns of the taxpayers under investigation Effective EOI depends on the good communication and coordination between the EOI Unit, on one hand, and the requesting revenue officers, on the other hand

Purpose of the Manual

This Manual has been developed to provide guidance on the proper implementation of the EOI, either EOIR or SEOI, to set out the processes and procedures within the EOI Unit, including the new manner of communication and delivery of information and documents from the start until the end of the process, and to clarify the respective roles and responsibilities of the different offices of

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the BIR, other government agencies and third-party information holders in providing or obtaining information, without violating the confidentiality provision of the relevant international instrument

Roles

Competent Authority

The competent authority is responsible for the effective implementation of the provisions of DTAs, TIEAs, MAC and other international taxation instruments In particular, the competent authority is responsible for the communications with the treaty partner and for maintaining effective working relationships with competent authorities in other countries

EOI can only take place between competent authorities or their authorized representatives This ensures that the rules applicable to exchange of information, particularly the confidentiality of information exchanged, are respected and consistently applied

In the Philippines, the designated competent authority for the purpose of exchanging information pursuant to an international convention or agreement on tax matters is the Commissioner of Internal Revenue (CIR) [1] However, pursuant to Revenue Delegation Authority Orders (RDAOs) No 2-2019 and 3-2020, the CIR's responsibilities have now been delegated to the Deputy Commissioner (DCIR) for Legal Group, Assistant Commissioner (ACIR) for Legal Service and Chief of ITAD, with the end view of streamlining the EOI processes pursuant to Republic Act (RA) No 11032, or the Ease of Doing Business and Efficient Government Service Delivery Act, and complying with our EOI obligations in a timely manner The EOI documents and the officials authorized to sign them are as follows

EOI Documents	**Signatory**
Acknowledgment letter to foreign tax authority	Division Chief, ITAD
Letter to Government Agencies	ACIR, Legal Service
Letter to BIR Offices	
Partial Reply to Foreign tax Authority	
Final Reply to Foreign Tax Authority	
Letter to Banks and Other Financial Institutions	DCIR, Legal Group
Outgoing EOI Requests	

EOI Manager

The Chief of ITAD, being the Manager of the EOI Unit, is responsible for managing the exchange of information processes and for monitoring the quality and efficiency and effectiveness of the Unit The Manager will make an annual report on the effectiveness of the Unit with proposals for improvement The EOI manager may process some of the EOI cases personally and, in such cases, takes on the appropriate responsibilities of the EOI Officer

EOI Officer

The EOI Officer is responsible for checking and logging requests received and sent and for researching and obtaining information The EOI Officer is also responsible for opening the post and date stamping requests, putting a cover sheet with clearly visible confidentiality notice as well as

[1] Section 4 of Revenue Regulations No 10-2010 otherwise known as the Exchange of Information Regulations

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applying confidentiality stamps to outgoing responses

Field Officer

The field officer is a revenue officer whose functions relate to the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the exchange of information provision of the relevant tax treaty who may initiate a request for information through the EOI Unit. For incoming requests, the field officer may be tasked by the EOI Unit to obtain information for a treaty partner

Contents

The Manual contains the following chapters

- Chapter 1 Covers the procedures to be undertaken to deal with outgoing and incoming EOI requests and with spontaneous exchanges;
- Chapter 2 Concerns the EOI Database System,
- Chapter 3 Sets out how to gather information from systems within the tax administration and from third parties including other government agencies,
- Chapter 4 Concerns the accessing of bank information,
- Chapter 5 Covers the procedures to be undertaken to deal with spontaneous exchanges of information,
- Chapter 6 Covers confidentiality;
- Chapter 7 Contains useful contacts,
- Appendix 1 Contains a checklist of what to include in a request;
- Appendix 2 Contains a checklist of what to include in a response,
- Appendix 3 Contains model templates for EOI

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Chapter 1 – Outgoing and Incoming Requests

1.1. Types of Information

A tax official may, in the course of an examination or audit, need information which has not been provided by the taxpayer or their agent and which does not appear to be available within the country. The information may be available in the country of a treaty partner

This information can help to ensure that the terms of the treaty are correctly applied For example, credit can be given for tax paid abroad against tax due in this country on the same income This may happen where a withholding tax has correctly been levied in the other country on certain dividend income Information can also be used to make tax assessments and to detect and counter cases of avoidance and evasion

Information which is requested from a treaty partner must be "foreseeably relevant" to the tax affairs being examined The term "foreseeably relevant", currently used in Article 26 of the OECD Model Tax Convention, is intended to provide for information to be exchanged to the widest possible extent, but excludes "fishing expeditions" or requests that are unlikely to be relevant to the tax affairs of a given taxpayer It covers information in respect of all persons (*e.g.* not limited to persons that are resident in either contracting state or nationals thereof), in both civil tax matters and criminal tax matters, such as tax fraud and evasion The obligation to exchange information that is "foreseeably relevant" pursuant to a treaty is mandatory Older treaties often use the word "necessary" for "foreseeably relevant" and these terms are considered equivalent

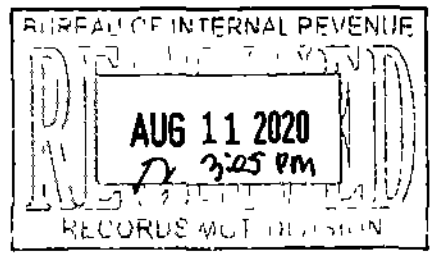
The information requested may relate to taxpayers, whether individuals and/or companies, or to a group of taxpayers not individually identified (*i.e.* group requests) In order not to be considered a fishing expedition, the foreseeable relevance of group requests must be sufficiently demonstrated In such cases, the requesting competent authority should provide

- a detailed description of the group and the specific facts and circumstances that have led to *the request,*
- an explanation of the applicable law and why there is reason to believe that the taxpayers in the group for whom information is requested have been non-compliant with that law supported by a clear factual basis (typically, such factual basis could emanate in previous investigations or voluntary disclosure programs), and
- an explanation on how the requested information would assist in determining compliance by *the taxpayers in the group*

Furthermore, information requests do not constitute "fishing expeditions" solely because they do not provide the name or address (or both) of the taxpayers under examination or investigation In such cases, the requesting competent authority should include other information sufficient to identify the taxpayers (*e.g* bank account details or credit card numbers). The requested information may be directly available within or at the disposal of the tax administration (information on the tax return, amount of taxes paid, *etc*), or may be held by a third party (for example, the taxpayer, an employer or a financial institution or other government agencies)

Common types of information may include

- Tax paid abroad
- Residence status
- Property owned or used



- Income and expenses
- Bank account balances and transactions
- Directors and shareholders of companies
- Company registration
- Identity of beneficial and legal owners of legal entities, arrangements and bank accounts
- Accounts including business records and invoices

1.2 Outgoing Requests: making a request to a treaty partner

Introduction

Tax administration may need information from foreign competent authorities to apply our tax laws correctly and ensure taxpayer compliance We can request such information from foreign tax administrations provided there is a legal basis for exchange of information, such as an existing and effective DTA, TIEA or the MAC.

Revenue officers whose functions relate to the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the exchange of information provision of the relevant tax treaty are not entitled to request information from, or exchange information directly with, foreign tax jurisdictions This would be a breach of the EOI provisions of our DTAs All requests for information from treaty partners must be made by the competent authority and must be channelled through the EOI Unit The following procedures should be adopted in all cases where we make a request to another State for tax information

Before making a request for information from another country, we are expected under the terms of our treaties to use all means available or exhaust all administrative remedies in our own jurisdiction to obtain the information, except in the rare cases where these would give rise to disproportionate difficulties

Procedures to be followed when making a request to a treaty partner

These procedures mirror those which apply in the case of an incoming request

Step 1: Logging the request
Step 2: Validating the request
Step 3: Working on the request
Step 4: Obtaining a response to the request

Step 1: Logging the request

- All requests for information to a foreign tax administration initiated by revenue officers whose functions relate to the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the exchange of information provision of the relevant tax treaty are to be addressed to the office of the competent authority or his/her authorized representative, coursed through the Office of the Assistant Commissioner for Legal Service, and marked for the attention of the Chief of ITAD Treaty officers of ITAD may request for information that is necessary in the evaluation of tax treaty relief applications filed by or on behalf of a non-resident income earner to ensure that benefits are only accorded to those who are entitled under the treaty.



The Chief of ITAD may likewise initiate a request for information if, based on his/her evaluation, it is necessary for the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the exchange of information provision of the relevant tax treaty

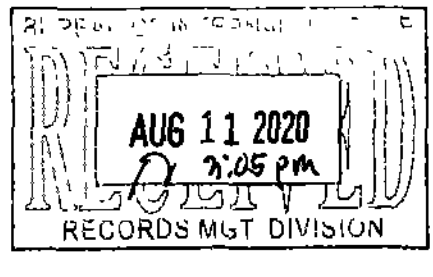
- When such a request is received in the office of the competent authority or the Office of the Assistant Commissioner for Legal Service, it should be delivered directly to the EOI Unit of ITAD on the day it is received The officer opening the request should stamp it with the date of receipt and pass it immediately to the Chief of ITAD.
- The Chief of ITAD should immediately indorse the EOI request to the EOI Section Chief for recording of the case in the EOI database system, which shall include the name of the taxpayer under investigation, date of receipt, requested State and include details of the requested information, among others
- An acknowledgment letter should then be sent by the EOI Manager, *via* registered mail or electronic mail (e-mail), to the revenue officer/concerned BIR office initiating the request

Step 2: Validating the request

- The EOI Section Chief will conduct a preliminary examination to see if the request is valid by verifying if
  - an *EOI* arrangement exists with the requested *State*,
  - the request should be sent to a different jurisdiction,
  - the request deals with periods or taxes which are covered by the DTA or TIEA,
  - the request has been approved by the Head of Office or his/her authorized representative,
  - the information provided is sufficient and the request is clear, and specific,
  - the revenue officer has used all possible means available to obtain the information, and
  - the information is "necessary" or "foreseeably relevant"
- If no EOI agreement exists with the requested jurisdiction or if the request deals with periods or taxes which are not covered by the DTA or TIEA, the revenue officer/concerned BIR office should be notified in writing and the case shall be immediately closed
- If the EOI request is valid, the EOI Section Chief will then allocate the case to an EOI Officer and record this on the database

Step 3: Working on the request

- The EOI Officer shall make a case docket using the filing reference generated by the EOI Tracking System and shall put a cover sheet with clearly visible confidentiality notice.
- Once the file has been opened it should be stored in the 'open case out' folder in the secure filing range It shall only be taken out by the EOI Officer when it is being worked on
- If the information provided is insufficient, the requestor should be informed in writing and advised to provide additional details to allow the request to be sent
- If all the requirements to the request for information are met, the EOI Officer should prepare the letter-request for information to the foreign competent authority ensuring that the request is addressed to the Competent Authority of the other jurisdiction or his/her authorized representative All supporting documents should be attached, and the request shall then be reviewed by the EOI Section Chief and Chief of ITAD before forwarding the same to the competent authority or his/her authorized representative for signing
- In cases where notifying the taxpayer would undermine the success of the investigation, the foreign competent authority shall be requested not to contact the taxpayer before the



termination of the investigation Moreover, if the case is particularly urgent, it must be so stated in the request

- The request should be complete and comprehensive and include as much detail as possible Providing all the relevant facts will enable the foreign competent authority to understand quickly what is needed so the case can be dealt with efficiently An incomplete request will cause delays *Appendix 1 provides a Checklist of what to include in a request*
- The request and any attachments should be sent by secure traceable mail, *e g* registered letter for tracking and tracing purposes
- The EOI officer will track progress of the information request. The Philippine competent authority may ask the foreign competent authority for progress reports or status updates, quoting the reference number:
  - after **30 days**, if an acknowledgment of the request has not been received, or
  - after **90 days**, if the information or a status report on the request is not received by then, and
  - at regular intervals thereafter, depending on the circumstances.
- The EOI Officer should immediately update the database every time an action is taken on the file, and should insert an alert for a new review date or manually record the next action to be taken in the EOI database, as the case may be
- Signed copies of all correspondence should be kept on the file.

Step 4: Obtaining a response to the request

- Responses received from a foreign competent authority will be addressed to the competent authority or his/her authorized representative and should be delivered directly to the EOI Unit of ITAD on the day they are received The mail clerk should stamp the response with the date of receipt and transmit it immediately to the Chief of ITAD All responses should be seen and signed by the Chief of ITAD as a record of receipt.
- The Case Officer should verify the information received against the request sent If the response is perceived to be incomplete or inadequate, notify the treaty partner of such deficiency
- When the response obtained is found to be complete, an acknowledgment letter should be prepared for signature by the competent authority or his/her authorized representative Receipt of information should be acknowledged within seven (7) days
- *The EOI Officer should provide the information to the revenue officer who requested it* The EOI Officer will prepare a covering letter with a request for feedback to be signed by the Chief of ITAD.
- Relevant documents should bear a confidentiality stamp to make the concerned revenue officer aware of the confidential nature of the information and his/her obligations in that respect
- In some cases, large amounts of information regarding many taxpayers may be received Only a portion of that information may be required by the requesting office of the BIR and it is the responsibility of the EOI Officer to ensure that only the specific information needed is forwarded
- Once the case has been closed, place it in the 'closed case out' folder in the secure filing range

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1.3 Incoming Requests: receiving a request from a treaty partner

Introduction

The tax administration aims to meet the highest international standards in EOI for tax purposes For this reason, requests should be dealt with as quickly as possible and clear timelines have been established within which replies are expected to be given to EOI requests from treaty partners As a general rule

- Where the information requested is held by the tax administration or another government agency, the information should be sent to the requesting State's competent authority within **90 days** from receipt of the request
- Where the information is not held by the tax administration or another government agency, the information should be sent to the requesting State's competent authority within **6 months** from receipt of the request.

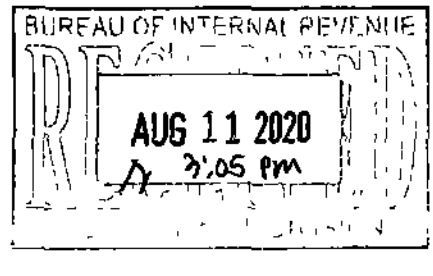
The process of responding to a request for exchange of information can be divided into different steps described below

Step 1: Logging the request
Step 2: Validating the request
Step 3: Working on the request
Step 4: Responding to the request

All of these steps are time sensitive given the requirement to meet the above deadlines

Step 1: Logging the request

- Mail received from a foreign competent authority will be addressed to the competent authority or his/her authorized representative and should be passed directly to the EOI Unit of ITAD on the day it is received The officer opening the request should stamp it with the date of receipt and pass it immediately to the Chief of ITAD All requests should be seen and signed by the Chief of ITAD as a record of receipt. The Chief of ITAD shall then indorse the case to the EOI Section Chief
- Upon receipt, all requests and other documents related to an EOI case should be stamped with a clearly visible confidentiality notice (see *Chapter 6 – Confidentiality*)
- The EOI Section Chief should create a new record of the request on the EOI database and insert the details of the case (*i.e.* case name, date of receipt, foreign reference number, requesting State and include details of the information request, etc) A case reference number will be allocated.
- Once the new case record has been created, an acknowledgment letter should be prepared for signature and issue by the competent authority or his/her authorized representative All information requests should be acknowledged within **seven (7) days**
- The acknowledgment letter should advise the requesting State that we will contact the taxpayer concerned directly for the information, if necessary, unless the requesting State has already indicated that it wishes to avoid notifying the taxpayer under examination or investigation
- If the request has to be translated, this should be done immediately so as to avoid any delays in the case or the requesting State should be asked (within seven (7) days) if it can provide a translation (see *Chapter 6 4 – Translation*)



Step 2: Validating the request

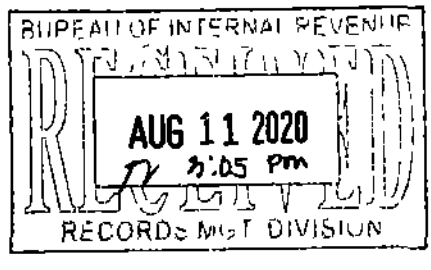
- All requests will be examined by the EOI Section Chief upon receipt The request will be returned to the requesting State if
  - it is not covered by an existing and effective DTA or TIEA, or
  - it deals with periods, or taxes, which are not covered by the DTA or TIEA, or
  - it is not signed by an authorised person from the requesting State (to be checked against the list of competent authorities annexed), or
  - the request should have been sent to a different jurisdiction
- *The EOI Section Chief will also examine the validity and completeness of the request in the* light of the relevant treaty requirements, and that the request is clear, specific and relevant
- If the information provided is insufficient to process the case, then, depending on the circumstances, the competent authority will ask the requesting State, by letter, to provide more details to allow the request to be processed or return the request explaining the reason, *e g* not enough information to identify the taxpayer (whether identified by name or otherwise), or the reason for the request is not clear The EOI Section Chief, after consultation with the Chief of ITAD, will prepare the response for signature by the competent authority or his/her authorized representative
- Where a request is considered to be invalid or incomplete, the requesting State should be notified of the deficiency within sixty (60) days from receipt thereof. If the request is partly incomplete, information will be provided only for the part of the request that is valid
- If the request is valid, the EOI Section Chief will allocate the case to an EOI Officer The Chief of ITAD or EOI Section Chief may take responsibility for working on some cases, including those which are complex or sensitive

Step 3: Working on the request

- The EOI Officer shall make a case docket using the filing reference generated by the EOI Tracking System and shall put a cover sheet with clearly visible confidentiality notice
- Once the file has been opened it should be stored in the 'open case in' folder in the secure filing range It shall only be taken out by the EOI Officer when it is being worked on
- The EOI Officer should note whether the requesting State has assigned any particular urgency to the request and whether they have asked that the taxpayer not be contacted directly
- The Case Officer is responsible for gathering the information needed to respond to a request and drafting a response *Chapter 3 – Gathering Information* provides further guidance on this
- The EOI Officer should immediately update the database every time an action is taken on the file, and should insert an alert for a new review date or manually record the next action to be taken, as the case may be
- Keep signed copies of all correspondence on the file

Step 4: Responding to the request

- Once the information needed to respond to a request has been gathered, the EOI Officer should draft a response to the request, for review by the EOI Section Chief and/or Chief of ITAD, and for signature by the competent authority or his/her authorized representative. The EOI Officer should ensure that the name and address of the requesting State's competent authority are correct before passing the letter to the EOI Manager
- Where it has not been possible, despite best efforts, to obtain the information requested, a response should be prepared to inform the requesting authority, as soon as possible, that the information cannot be provided and the cause/s for such failure
- Appendix 2 provides a Checklist of what to include in a response Exchanges should not be



delayed by seeking to provide every item on the list

- The requesting State may be obliged, in certain cases, to copy the information that has been provided to the taxpayer being investigated. Replies should be drafted with this in mind
- Within 90 days from receipt of the request, the competent authority or his/her authorized representative shall issue a status update (if no information is available), an interim reply (if some of the requested pieces of information are available) or a final reply (if all of the requested pieces of information are available) Issuance of status updates/interim replies shall be done every 90 days until a final reply is issued.
- Always emphasize in the body of the reply whether it is an update, interim or final reply
- Stamp all documentation being sent to the requesting State with an official stamp to the effect that the use and disclosure of all information furnished is governed by the provisions of the relevant DTAs/TIEAs, as appropriate The covering letter should also state that the information is being exchanged in accordance with the EOI provisions of the relevant DTA/TIE
- Keep a signed copy of the reply on the file
- Regular feedback between competent authorities is important to encourage cooperation and to improve the effectiveness of EOI. For this reason, ask treaty partners to provide an assessment or a feedback on the usefulness of the information provided when issuing a final reply
- Once the case has been closed, put the file in the 'closed case in' folder in the secure filing range

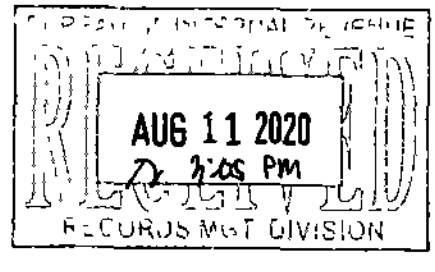
Chapter 2 – EOI Database System

2.1 Data contents

The EOI database is a case-tracking system for managing requests and assists the EOI Unit of ITAD to keep track of progress on information requested. The system captures data in relation to both outgoing and incoming requests

The database contains the following

- Reference numbers of both countries for the exchange
- Status of the case (open/closed/re-opened)
- Due date for response
- Identity details for each person or entity including name, address, date of birth, and taxpayer identification number
- Dates request was sent and received
- Name of other jurisdiction
- Details of contact in other jurisdiction (name, phone number and e-mail address)
- EOI officer assigned to the exchange
- Summary of the information requested
- Actions taken
- Last action date
- Actions due
- Reminder for next action due
- Summary of information provided
- Date final response issued/received



2.2 Procedure

The EOI database is updated when a new request has been issued or received, when actions are taken and when the case has been closed

- The database provides a template for entering the details of the case
- The database allows the user to input an alert for follow-up tasks to be carried out, *e.g.* to issue a reminder to a bank when a reply has not been received to a request for information within the deadlines given
- Whenever an action is taken, the EOI Officer should enter details and also indicate a follow-up action in the "Action Due" field and a date for "Next Action Due" The database reminds the EOI Officer and the EOI Manager when a task is due so as to avoid missing any deadlines

Chapter 3 – Gathering Information

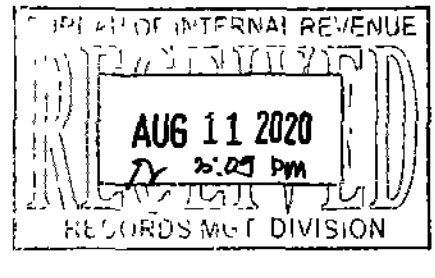
Introduction

Incoming requests are allocated by the Chief of ITAD/EOI Section Chief to one of the EOI Officers in the Unit. The EOI Officer to whom the case is allocated is responsible for researching, obtaining and collating the information requested

This Chapter provides guidance on how to collect information in order to respond to a request for exchange of information and what to include in a response The work to respond to a request should be carried out, as far as possible, within the EOI Unit, using the access to the Integrated Tax System (ITS) of the BIR However, it will often be necessary to involve other offices within the tax administration or other government agencies or other information holders The guidelines on confidentiality (described in *Chapter 6 – Confidentiality)* must be followed in any case where it is necessary to contact another unit of the tax administration or another information holder to gather information

3.1 Procedures to gather information

- To the extent possible, EOI Officers should search for the information requested on the ITS
- Where the case is one that the EOI Unit can respond to without the need to refer to another area of the tax administration, the case will be passed to one of the EOI Officers to draft a response
- *Where it is necessary to contact an RDO or other offices of the* BIR, *a letter should be* prepared for signature and issue by the competent authority or his/her authorized representative, requesting the assistance of that office in obtaining the information required Replies should be sent by the concerned officer within the prescribed period (*e.g.* usually thirty (30) days from the date of the letter) indicated in the letter and failure to comply with *the request shall be dealt with administratively The handling EOI Officer shall update the* EOI database and set an alert for follow-up
- Where it is necessary to contact a third party or another government agency, draft a letter requesting the third party or agency concerned to supply the requested information within a specified time The said letter shall be signed by the competent authority or his/her authorized representative. *The handling EOI Officer shall update the EOI database and set* an alert for follow-up



- If the person concerned has not replied within the specified time, make further contact (preferably by phone) with that person to find out why there is a delay Give a further short period (less than 30 days) to respond If that further period elapses without a full response, review the request with the EOI Manager to decide the next action to take
- The EOI database should be updated when the requested information and documentation is received All documentation should be checked by the EOI Officer to make sure it corresponds to the request
- Where information is provided by an RDO or by other government agency, an acknowledgment letter should be sent, thanking the person that provided the information for their assistance
- The EOI Officer will prepare the response to the request (see Chapter 2) Appendix 2 provides a checklist of what to include in a response (although exchanges should not be delayed by seeking to provide every item on the list)
- Stamp all documentation being sent to the requesting State with an official stamp stating "THIS INFORMATION IS FURNISHED UNDER THE PROVISIONS OF A TAX TREATY AND ITS USE AND DISCLOSURE ARE GOVERNED BY THE PROVISIONS OF SUCH TAX TREATY" The covering letter should also state that the information is being exchanged in accordance with the provisions of the relevant legal instrument.
- Put a photocopy of the signed reply on the file.

Chapter 4 – Banking Information

Introduction

Section 6(F) of the Tax Code of 1997, as amended by Republic Act (RA) No. 10021, otherwise known as the Exchange of Information on Tax Matters Act of 2009, provides for the authority of the CIR to inquire into the bank deposits and other related information held by financial institutions of a specific taxpayer or taxpayers subject of a request for the supply of tax information from a foreign tax authority pursuant to an international convention or agreement on tax matters to which the Philippines is a signatory or a party.

4.1 Procedures to gather banking information

- The EOI Manager or the EOI Section Chief should check that sufficient information has been received to identify the account holder and the bank or financial institution (hereafter bank) If the request is incomplete, call or send an e- mail immediately to the foreign competent authority asking for the missing information
- Having checked the request, the EOI Manager or the EOI Section Chief should allocate the request to an EOI Officer, who will prepare the request to the bank
- Formal requests to banks need to be approved and signed by the competent authority or his/her authorized representative Prepare a letter addressed to the bank concerned requesting the necessary information
- The letter allows the bank fifteen (15) days from the date of receipt of the letter to provide the requested information or to explain why it is unable to do so The EOI Officer should allow three (3) to five (days) days for delivery of the letter and set an alert for a new review date or manually record the next action to be taken in the EOI database, as the case may be.
- If the information has not been received within the specified deadline, the EOI officer

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should follow up immediately with the bank by phone call or e-mail

- If a bank needs additional time within which to submit the requested information, it can *request an extension, which should not be more than thirty (30) days from the date of* receipt of the original notice When this happens, an alert for a new review date should be inserted in the EOI database to reflect the extension The EOI Officer should also contact the bank to explain that a subpoena or summons will be issued if a reply is not received before the specified deadline
- If the bank does not reply to a request within the period specified, a subpoena or summons should be prepared by the EOI officer, for review of the EOI Manager, and to be signed by the competent authority of his/her authorized representative, and then delivered to the bank by registered mail An alert for a new review date should be inserted into the EOI database to reflect the deadline indicated in the subpoena
- *If the bank fails to comply with the subpoena or summons, the matter should be referred to* the Prosecution Division The EOI Manager should prepare the papers for submission to the Prosecution Division At the same time, the requesting State should be notified that the bank has failed to provide the information requested and that the matter has been referred to the Prosecution Division for enforcement action
- When the information is received from the bank, the EOI Officer should stamp the documents with the confidentiality stamp and prepare a letter of response addressed to the requesting state for signature by the competent authority or his/her authorized representative

Chapter 5 – Spontaneous EOI

Introduction

DTAs and the Multilateral Convention provide for the spontaneous exchange of information, but TIEAs usually do not Spontaneous exchanges are particularly valuable in uncovering specific cases of tax evasion The opportunity for providing spontaneous information usually arises when a revenue officer comes across details of income or a transaction that appears to be taxable in another country but where the tax due may not have been paid. This allows treaty partners to discover tax evasion in specific cases, as well as general tax evasion schemes Instances of double non-taxation may also be uncovered in this way

Spontaneous exchange may occur where

- There are grounds for suspecting that there may be a significant tax loss by the treaty partner
- A person liable to tax obtains a reduction in, or an exemption from, tax in one State which would give rise to an increase in tax or to liability to tax in the other State
- Business dealings between a person liable to tax in one State and a person liable to tax in the other State are conducted through one or more States in such a way that a loss of tax may result in one of the States, or in both
- There are grounds for supposing that a loss of tax may result from artificial transfers of profits within groups of enterprises.

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5.1 Sending information spontaneously

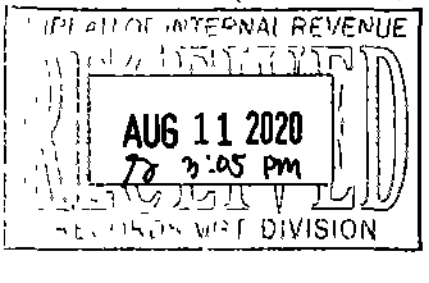
Where information is received from the RDO or any other office of the BIR whose functions relate to the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the exchange of information provision of the relevant tax treaty for a spontaneous exchange to another State, the following procedures apply

- All spontaneous exchanges of information to a foreign tax administration should be channelled through the office of the competent authority or his/her authorized representative, marked for the attention of the EOI Manager.
- When the proposed spontaneous exchange is received in the office, it should be delivered directly to the EOI Unit on the day it is received The officer receiving the proposal should stamp it with the date of receipt and pass it immediately to the EOI Manager
- The EOI Manager should create a new record for the exchange on the EOI database and insert the details of the case (*i.e* case name, date the case was received, State involved and include details of the type of information, identifying the exchange as spontaneous *etc*)
- The EOI Manager should conduct a preliminary examination to see if exchange is valid by verifying if an appropriate EOI arrangement exists with the requested State If no agreement exists with the State to which information would be sent, the revenue officer proposing the exchange shall be notified in writing and the case shall then be closed
- The information should be reviewed to consider whether it may be useful to the other foreign competent authority and to ensure that the information is as complete as possible, so that the taxpayers involved can be identified and the nature of any tax evasion scheme can be understood
- An acknowledgement letter (or e-mail) or request for more information should then be sent to the revenue officer/concerned BIR office initiating the exchange
- The following points should be mentioned in the exchange
  - The nature of the information that was gathered.
  - All relevant facts, so that the foreign competent authority that receives the exchange can deal with the exchange efficiently.
  - An explanation as to why the information is thought to be of interest to the other competent authority
  - Details of how the information was obtained
  - The source of the information provided, *e.g.* tax return, third party information, etc
- Ask the foreign competent authority to provide feedback on the usefulness of the information provided to help improve future exchanges
- Stamp all documentation being sent to the receiving State with an official stamp to the effect that the use and disclosure of all information furnished is governed by the provisions of our DTAs, *etc* The covering letter should also state that the information is being exchanged in accordance with the terms of the relevant DTA

5.2 Receiving spontaneous exchange

The procedures for handling an incoming spontaneous exchange are as follows

- Mail received from a foreign competent authority will be addressed to the competent authority and should be passed directly to the EOI Unit on the day it is received The officer receiving the letter should stamp it with the date of receipt and pass it immediately to the EOI Manager.
- The EOI Manager should create a new record for the spontaneous exchange in the EOI database and insert the details of the case (*i.e.* case name, date the case was received, foreign



reference number, State sending the information, details of the information received, *etc*) A case reference number should be allocated.

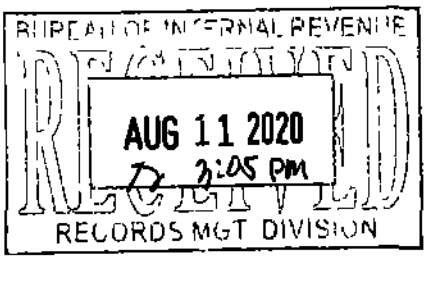
- Once the new case record has been created, an acknowledgment letter should be prepared for signature and issue by the competent authority or his/her authorized representative All information exchanges received should be acknowledged within seven (7) days
- The information received should have a confidentiality stamp from the treaty partner on each page If this is not the case, then a confidentiality stamp should be applied (*see Chapter 6 Confidentiality*)
- When the information is received, a first check on the potential usefulness should be performed by the EOI Manager
  - Information may reveal a tax loophole requiring a review of policy and legislation. Information provided to the policy division of the BIR should first be anonymized
  - Information may be case-specific, in which case the information may be forwarded to the revenue officer in charge of the taxpayer involved
- When transmitting the information to the revenue officer, the EOI Officer is responsible for ensuring that only the specific and relevant information is forwarded Bulk information should not be forwarded
- Ask the concerned revenue officer or the policy division of the BIR to provide feedback on the usefulness of the information Such feedback may include details on the additional tax revenue raised and tax evasion methods detected. The feedback should be sent to the foreign competent authority that provided the information, as this will improve the quality of future information exchanges

Chapter 6 – Confidentiality

Introduction

Taxpayer information is confidential, and Section 270 of the Tax Code of 1997, as amended, and RA No 10173, otherwise known as the Data Privacy Act of 2012, restrict government officials from disclosing such information except in certain circumstances (*e.g.* when expressly allowed by law or a treaty to which the Philippines is a signatory or a party). This restriction also applies to information received under treaty provisions The confidentiality provisions contained in DTAs and other legal instruments for EOI also create obligations under international law The provisions apply to information received in response to a request and also to information contained in correspondence between competent authorities, including the letter of request At the same time, it is understood that a requested State can disclose the minimum information necessary contained in a competent authority letter (but not the letter itself) to be able to obtain the requested information and provide it to the requesting State When requesting information from third parties or other government agencies, only the information needed to take action on the request should be provided. If an EOI Officer is in doubt as to what information should be contained in the letter to the outside agency, he/she should consult the EOI Manager

Information received under the provisions of a treaty will be treated as secret in the same manner as information obtained under domestic law and in line with the requirements of the treaty Improper disclosure may damage the country's international reputation and affect future exchange of information with treaty partners. Improper disclosure is punished by severe administrative, and possibly criminal, penalties



6.1 General procedures applying to access to electronic and physical records

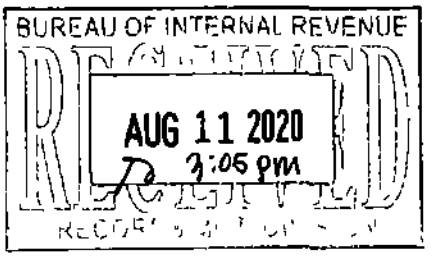
- Any information received by the EOI Unit is confidential and should be stored securely EOI files containing taxpayer information must be stored in secure storage units and only retrieved by the EOI Manager or the EOI Officer assigned to them (or a nominated replacement officer) when they are being worked on
- Access to passwords, combinations and keys is restricted to officers working in the EOI Unit.
- Only EOI Officers should have access, by individual login and password, to the EOI Database
- Hard copies of incoming information should only be made by the EOI Unit, if strictly necessary, for example, when documents must be forwarded to other areas of the tax administration The same security level should apply to the hard copies as to the original documents Any hard copies should be disposed of in a secure manner (*e g* by using a shredder) when no longer needed.
- Under no circumstances should members of the public be allowed entry to the EOI Unit's office area Other tax office staff should not enter the EOI Unit's office area without the EOI Manager's permission

6.2 Sending information to a foreign competent authority

- Before sending information to a foreign competent authority, the EOI Manager should check
  - that the person who has requested the information was authorized to make the request and to receive the information
  - the foreign competent authority's name and address are correct
- All confidential information should be clearly labelled (see 6 5 below "Confidentiality stamp")
- Physical mail should only be sent *via* an international registration system where a mail tracking function is in place
- Any mail received from foreign competent authorities should be delivered directly to the EOI Unit and stored in secure storage units
- The cover letter to the foreign competent authority should emphasise the confidentiality of the information by including the following statement "This information is furnished under the provisions of a tax treaty and its use and disclosure are governed by the provisions of such tax treaty "
- Exchange of tax information can only take place between competent authorities or their authorised representatives. All letters containing taxpayer information must, therefore, be signed by the competent authority or designated officials under RDAOs of the BIR
- Exchanges of taxpayer information can be made by letter, or by e-mail, whichever is preferred by the treaty partners Exchange by e-mail requires that the information is encrypted or sent *via* a secure platform (that is, it cannot be accessed by unauthorized users) Where e-mail correspondence without encryption is sent or received relating to a request, *e g* where clarification is requested by a treaty partner, the content of the e-mail and any e-mail response must always be anonymized

6.3 Competent authority sending information to other areas of the tax administration

The EOI Unit will often need to send confidential information to other tax officials within the tax administration The following procedures should be followed in these cases.



- A record should be kept on file showing to whom the information has been disclosed, how many copies have been produced and who has a copy in their possession at any time
- On occasion, a large quantity of information regarding many taxpayers may be received Normally, only a portion of that information is required by the requesting office of the BIR and it is the responsibility of the EOI Officer to ensure that only the specific information needed is forwarded
- When the EOI Unit forwards confidential information to other areas of the tax administration, it should make clear to the person receiving that the information is treaty-protected confidential information The cover letter (or e-mail in case of electronic mail) should state that the information must be kept confidential, that the documents must be stored in a secure place and that copies of the material should not be made (nor should e-mails containing the information be forwarded) without consent of the EOI Unit.

6.4 Translation

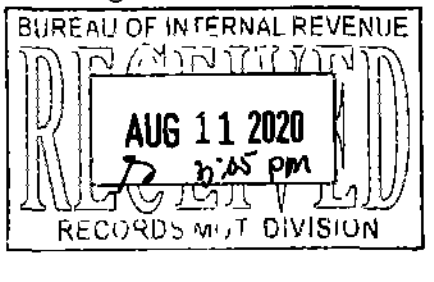
- Agreements with treaty partners may specify the language to be used in exchange of information correspondence In such cases, the EOI Unit should organise the translation into the specified language, as required by the agreement Where it is necessary for a document to be translated and the EOI Unit is not able to do this, they may use the services of a translator who is subject to the same confidentiality obligations as the EOI Unit staff
- Where information is received from a foreign competent authority, which cannot be translated within the resources available to the EOI Unit, it should be returned directly to that competent authority with a request that it be translated into a common language and with an explanation that the EOI Unit does not have the facilities to undertake its own translation
- The document should not be sent for translation to a local embassy or any other government agency of the other State

6.5 Confidentiality stamp

- All documents related to an exchange of information case should bear a clearly visible confidentiality stamp This can be an actual stamp stating: "THIS INFORMATION IS FURNISHED UNDER THE PROVISIONS OF A TAX TREATY AND ITS USE AND DISCLOSURE ARE GOVERNED BY THE PROVISIONS OF SUCH TAX TREATY"
- In electronic documents, this text should be embedded as a header and/or watermark

6.6 Disclosure in certain specific circumstances

- In certain narrow circumstances, confidential information received from a treaty partner may be disclosed to persons outside the tax administration, for example, to the taxpayer concerned or in court proceedings Information contained in the letter of request cannot be disclosed (see section 6 7 below) Such disclosures may occur when information received is used to support a charge to tax and this is communicated to the taxpayer or when a case against the taxpayer is considered by a court and the information is required by the judicial authorities
- Disclosure rules may vary under the different legal instruments Any disclosure outside the tax administration should be authorized by the EOI Manager, having checked that such disclosure is allowed under the legal instrument and domestic legislation



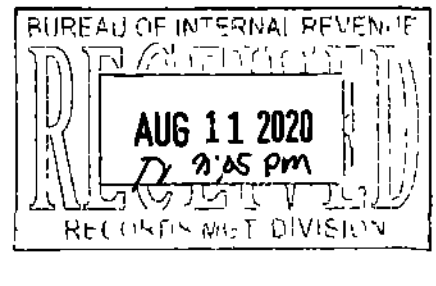
- The foreign competent authority should be informed of the disclosure to persons outside the tax administration

6.7 Notification to Taxpayer

- The tax administration does not notify a taxpayer that it has received a request to exchange information or has actually exchanged information, except in certain cases where the request relates to information held by banks and other financial institutions
- Section 8 of RA No 11021 expressly provides that the taxpayer shall be duly notified in writing by the CIR that a foreign tax authority is requesting for exchange of information held by financial institutions pursuant to a tax convention or agreement to which the Philippines is a signatory or a party, under such rules and regulations as may be prescribed by the Secretary of Finance upon recommendations of the Commissioner
- Revenue Regulations (RR) No 10-2010, which was last amended by RR No 22-2018, states that notification shall be made
  1. within sixty (60) days following the transmittal of all information requested from, and provided for by, the concerned financial institution to the requesting treaty partner; or
  ii in cases where notification is likely to undermine the chance of success of the investigation conducted by the requesting jurisdiction, and the requesting jurisdiction has made a substantiated request for a deferment of the notification based on these grounds, notice to the taxpayer must only be given after receipt of communication from the requesting jurisdiction that the investigation has already attained finality
- There is no requirement that the taxpayer be notified before the information is requested from the bank or financial institution or even before it is transmitted to the foreign competent authority If a foreign competent authority has requested not to notify the concerned taxpayer, he/she should be informed in the acknowledgement letter that there is a legal requirement to notify the latter, subject to deferment if it is established that notifying the taxpayer before the finality of the investigation is likely to undermine the success thereof
- If notification is warranted, the EOI Officer should then prepare a letter of notification, for review of the EOI Manager, and for signature by the competent authority or his/her authorized representative
- Where the information required is held by a taxpayer, they should be asked to provide the information and the letter should provide only the minimum amount of information needed to allow the taxpayer to respond to the request In no case shall the letter of request from the foreign competent authority be provided.

6.8 Competent Authority Meetings

- Communication between competent authorities may be conducted in a number of ways, such as letters, fax, e-mail, telephone, and face-to-face meetings In practice, competent authorities determine which means of communication is best on a case-by-case basis.
- Whatever means of communication is adopted, it is critical that the guidance provided in this Manual is followed wherever taxpayer information is being communicated
- As exchange of information can only take place between competent authorities, by extension, in the case of face-to-face meetings with the foreign competent authority of the other State where taxpayer information is being exchanged, the competent authority or an official with delegated competent authority must be present in the meeting.



Chapter 7 – Useful Contacts

A. The list of officials with Competent Authority status for tax treaty partners is updated quarterly and posted on the BIR website (https //www bir gov ph/) under International Tax Matters (Exchange of Information Program) tab

B. The list of contacts for exchange of tax information within the tax administration is likewise posted on the BIR website (https //www bir gov ph/index php/contact-us/directory html)

C List of Government Agencies

Name of Government Agency	Website	Address
SEC	https //www sec gov ph/	Secretariat Building, PICC Complex, Roxas Boulevard, 1307 Pasay City
LRA	https //www lra gov ph/	East Avenue cor NIA Road, Diliman, 1100 Quezon City
BI	https.//immigration gov ph/	Magallanes Drive, Intramuros, 1002 Manila
BOC	http //customs.gov.ph/	Ground Floor, OCOM Building, 16th Street, South Harbor, Port Area, 1018 Manila
DTI	https //www dti gov ph/	361 Senator Gil J Puyat Avenue, 1200 Makati City
DFA	https //www.dfa.gov ph/	2330 Roxas Boulevard, 1300 Pasay City
PSA	http //www psa gov ph/	8th Floor, CRS Building, PSA Complex, East Avenue, Diliman, 1100 Quezon City
PPC	https //www phlpost.gov ph/	3rd Floor, Manila Central Post Office Building, Liwasang Bonifacio, 1000 Manila City
BSP	http //www bsp.gov ph/	A Mabini St cor P Ocampo St , Malate, 1004 Manila
IC	https //www insurance.gov ph/	1071 United Nations Ave., Ermita, 1000 Manila
AMLC	https //www.amlc.gov ph/	5th Flr , EDPC Building, BSP Complex, Roxas Blvd cor Pablo Ocampo St., Malate, 1004 Manila
LTO	https //www.lto gov ph/	LTO Central Office, East Avenue, 1100 Quezon City
NBI	https //nbi.gov ph/	NBI Building, Taft Avenue, Ermita, 1000 Manila

D *For Bank Information*

	Bank	Address	Telephone Number
1	BDO Unibank Inc	BDO Corporate Center, 7899 Makati Avenue, 1200 Makati City 0726	(02) 8840-7000 loc 33526/8878-4213/8878-4214
2	Metropolitan Bank & Trust Company	Metrobank Plaza Building, Sen Gil J Puyat Ave , 1200 Makati City	(02)8898-0700/8898-9993
3	Land Bank of the Philippines	Landbank Plaza, 1598 M H del Pilar cor Dr J Quintos Sts , 1004 Malate, Manila	(02) 8522-0000 loc 7143, 7484, 7318/8528-8568/8528-8549/8528-8580

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4	Bank of the Philippine Islands	Makati Stock Exchange Building, Ayala Avenue, Makati City (Executive Office Tower One, Ayala North Exchange 6796 Ayala Avenue corner Salcedo Street, Legaspi Village, 1226 Makati City)	(02) 8889-10000/8891-0183
5	Philippine National Bank	Philippine National Bank Financial Center, Pres Diosdado Macapagal Boulevard, 1300 Pasay City	(02)8891-6267/8891-6258/8891-6266
6	China Banking Corporation	China Bank Building, 8745 Paseo de Roxas corner Villar Street, 1226 Makati City	(02)8885-5555/8885-5402/8818-5038/8878-3492
7	Security Bank Corporation	Security Bank Centre, 6776 Ayala Avenue, 1226 Makati City 0719	(02) 8888-7710 / 8894-5295
8	Rizal Commercial Banking Corporation	Yuchengco Tower, RCBC Plaza 6819 Ayala Avenue, 1226 Makati City 0727	(02)8894-9000/8894-9995/8891-0748
9	Development Bank of the Philippines	Sen Gil J Puyat Avenue corner Makati Avenue, 1200 Makati City	(02) 8818-9511 to 20 local 3510/8812-8090
10	Union Bank of the Philippines	Union Bank Plaza Bldg , Meralco Avenue cor Onyx St , Ortigas Center, 1605 Pasig City	(02)8667-6388/8813-5715/8892-0011/8893-8613/8813-5715/8636-6289
11	East West Banking Corporation	The Beaufort, 5th Avenue corner 23rd Street, Bonifacio Global City, 1634 Taguig City	(02)8575-3888/8575-3870/8816-0619
12	United Coconut Planters Bank	UCPB Corporate Offices, 7907 Makati Avenue, 1227 Makati City	(02) 8811-9000/8811-9111/8811-9062
13	Citibank N A	Citi Plaza, 34th Street, Bonifacio Global City, 1634 Taguig City	(02) 8841-3384/8894-7703
14	Asia United Bank Corporation	Joy-Nostalg Center, 17 ADB Avenue, Ortigas Center, 1605 Pasig City	(02)8638-6888/8631-3333/8636-6107/8689-0913/8636-6101/8636-6109/8638-6074
15	The *Hongkong & Shanghai* Banking Corporation	HSBC Centre, 3058 Fifth Avenue West, Bonifacio Global City, 1634 Taguig City	(02)8581-7710/8581-8182
16	Philippine Trust Company	1000 Philtrust Bank Building, United Nations Avenue corner San Marcelino St , 1007 Manila	(02)8524-9061 to 76 local 173/8521-7309/8526-5114
17	Bank of Commerce	San Miguel Properties Centre (SMPC), No 7 Saint Francis Street, Mandaluyong City 1550	(02)8982-6000/8214-8800/8477-5957/8982-6001
18	Robinsons Bank Corporation	17th Floor Galleria Corporate Center, EDSA cor Ortigas Avenue, 1110 Quezon City	(02)8702-9500/8884-1057/8345-2064/8884-1057
19	Maybank Philippines, *Incorporated*	Maybank Corporate Centre 7th Avenue Corner 28th Street, Bonifacio High Street Central, Bonifacio Global City, Taguig City 1634 Metro Manila	(02)8523-7777 Ext 1699/8588-3799
20	Philippine Bank of Communications	PBCom Tower, 6795 Ayala Avenue corner V A Rufino St ,	(02)8830-7000/8830-7080/8893-3580/8818-2633

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		Makati City 1226	
21	MUFG Bank, Ltd	15th Floor, Makati Sky Plaza Building, 6788 Ayala Avenue, 1226 Makati City	(02)8886-7371 local 101/8886-7401/8886-7389
22	Mizuho Bank, Ltd - Manila Branch	25th Floor, The Zuellig Building, Makati Avenue corner Paseo de Roxas, 1225 Makati City	(02)8860-3500/8860-3558/8860-3556/8848-0001 to 10/8815-3770/8817-845
23	Philippine Veterans Bank	PVB Bldg 101 V A Rufino cor Dela Rosa Sts, Legaspi Village, 1229 Makati City	(02)8902-1690/8840-3655/8902-1600 local 8601/8813-0194
24	Standard Chartered Bank	The Sky Plaza Bldg, 6788 Ayala Ave, 1226 Makati City	(02)8886-7888/8886-7146/8752-4554
25	Australia and New Zealand Banking Group Limited	14th Floor Solaris One Building, 130 Dela Rosa Street, Legaspi Village, 1229 Makati City	(02)8841-7777/8818-8112
26	CTBC Bank (Philippines) Corporation	16th to 19th Floors, Fort Legend Towers, 31st Street cor 3rd Ave, Bonifacio Global City, 1634 Taguig City	(02)8988-9287/8811-8503/8848-5519/8811-8501
27	Deutsche Bank AG	19th Floor, Net Quad Center, 31st Street corner 4th Avenue, E-square Zone, Crescent Park West, Bonifacio Global City, 1634 Taguig City	(02)8894-6900/8894-6888/8894-6901/8894-6890
28	JP Morgan Chase Bank, N.A	30th Floor, Zuellig Building, Makati Avenue corner Paseo de Roxas, 1225 Makati City	(02)8885-7925/8885-7924
29	Sumitomo Mitsui Banking Corporation-Manila Branch	21st Floor, Tower One & Exchange Plaza, Ayala Triangle, Ayala Avenue, 1226 Makati City	(02)8880-7100/8880-7109
30	BDO Private Bank, Inc	Mezzanine and Second floors, BDO Equitable Tower 8751 Paseo De Roxas, 1226 Makati City	(02)8848-6300 local 79889/8588-9889/8888-0115

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Appendix 1 – Checklist of What to Include in a Request

- Reference number of the request
- Reference to the legal basis upon which the request is based (DTA, TIEA or Multilateral Convention)
- A statement confirming that the tax administration has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties
- A statement that the request is in conformity with the laws and administrative practices of the country, that the tax administration could obtain the information if it was within the country and that the request is in conformity with the legal instrument on which it is based (this is mandatory if request is under a TIEA, optional otherwise)
- The identity of the person(s) or entity under examination or investigation
  - full name (first name, family name)
  - date of birth (for individuals)
  - marital status (if relevant)
  - Tax Identification Number (TIN)
  - full address (including e-mail or internet addresses, if known)

NB: In cases where the requesting competent authority does not provide the name or address of the taxpayer, it must include other information sufficient to identify the taxpayer.

- The identity of any foreign taxpayer or entity relevant to the examination or investigation and, to the extent known, their relationship to the person(s) under examination or investigation
  - Name
  - marital status (if relevant)
  - TIN (if known), addresses (including e-mail or internet addresses if known)
  - registration number in the case of a legal entity (if known)
  - charts, diagrams or other documents illustrating the relationships between the persons involved
- If the information requested involves a payment or transaction *via* an intermediary, mention the name, addresses and TIN (if known) of the intermediary, including, if known, the name and address of the bank branch as well as the bank account number when bank information is requested
- Relevant background information, including the tax purpose for which the information is sought, the origin of the enquiry, the reasons for the request and the grounds for believing that the information requested is held in the territory of the requested party, or is in the possession or control of a person within the jurisdiction of the requested party If the request is a group request, provide information explaining the common characteristics of the group and ensure that it meets the foreseeable relevance standard
- The stage of the procedure in the requesting party, the issues identified and whether the investigation is of a civil or administrative nature only or may also have criminal consequences Where references are made to domestic law, it is useful to provide some explanation as the foreign competent authority may not be familiar with these laws
- The information requested and why it is needed, specifying the documents that may be pertinent (*e.g.* invoices, contracts)
- The taxes concerned
- The tax periods under examination (day, month, year they begin and end), and the tax

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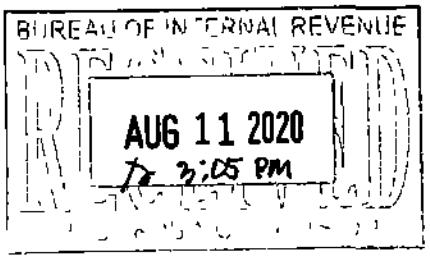
periods for which information is requested (if they differ from the years examined, give the reasons why, for instance, if there is a loss carryover, or the information concerns a purchase price for determination of a capital gain).
- The currency concerned, whenever figures are mentioned
- The urgency of the reply, the reasons for the urgency and, if applicable, the date after which the information may no longer be useful
- Whether a translation is required (in urgent cases, mentioning that no translation is required could speed up the exchange)
- If copies of documents or bank records are requested, the type of authentication, if any, that is necessary.
- If the information is likely to be used in a court proceeding and the applicable rules of evidence require the information to be in a certain form, the form should be indicated.
- Whether there are reasons for avoiding notifying the taxpayer under examination or investigation (*e.g.* if the notification may endanger the investigation)
- The name, phone, fax number and e-mail address of the tax official who may be contacted if needed, (that person should have delegation of competent authority)

Appendix 2 – Checklist of What to Include in a Response

While every case may differ on the particular facts and circumstances, the following checklist provides some guidance on what could be included in a response Note that exchanges should not be delayed by endeavouring to obtain every item on the checklist and that abbreviations should not be used

- Reference to the legal basis for providing the information (DTA, TIEA or Multilateral Convention)
- The reference number for the request
- The information requested, including copies of documents (*e.g.* records, contracts, invoices), as well as any information not specifically requested, but likely to be useful based on the information provided in connection with the request
- Explanation, if applicable, why certain information could not be provided or could not be provided in the form requested
- For money amounts, state the currency, whether a tax has been withheld and, if so, the rate and amount of tax
- The type of action taken to gather the information
- The tax periods for which the information is provided
- Whether the taxpayer, or a third person, has been notified about the exchange
- Whether there are any objections to notifying the taxpayer of the receipt of the information
- Request for feedback on the usefulness of the information
- A reminder that the information provided is treaty confidential
- Contact point- name, phone, fax number and e-mail address of the tax official with delegated competent authority who may be contacted
- Signature of the response by the competent authority or person having delegated competent authority



Appendix 3 – Model Templates for EOI

Model Template 1	Template for an EOI request
Model Template 2	Letter to the requesting State acknowledging receipt of an EOI
Model Template 3	Interim 90 Day Reply to EOI request
Model Template 4	Letter of request addressed to RDO or concerned office of the BIR to provide information
Model Template 5	Letter of request to taxpayer/third party to provide information
Model Template 6	Letter of request for banking information from financial institution
Model Template 7	Notification Letter to Taxpayer where this is required by domestic legislation (for banking information only)
Model Template 8	Feedback Form from RDO or other concerned offices of the BIR
Model Template 9	Subpoena to produce a document
Model Template 10	Final Reply to EOI request
Model Template 11	Final Reply to requested State where information has been received
Model Template 12	Letter to the RDO or other concerned office of the BIR accompanying information received from requested State
Model Template 13	Acknowledgment letter to the State providing spontaneous information
Model Template 14	Memorandum seeking the assistance of the EOI Unit to obtain information from the requested state

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Model Template 1

Template for an EOI Request

Our ref

(Date)

(Insert Addressee)

Dear (Insert name of foreign competent authority)

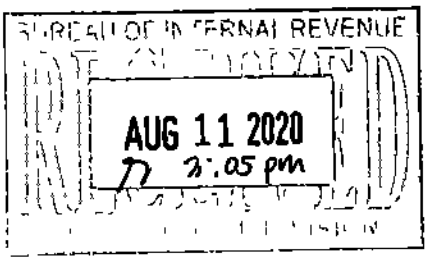
In accordance with the exchange of information provisions of the Philippines-(name of treaty partner), we request your assistance in connection with the tax investigation being conducted by the Philippine Bureau of Internal Revenue (BIR) against the (name of the taxpayer). The requested pieces of information are described in the enclosure (Annex "A")

If you have any questions, please contact the EOI Unit of the BIR at eoi_itad@bir.gov.ph or (632)-8927-0022

This information is furnished under the provisions of our tax treaty and its use and disclosure must be governed by the provisions of said treaty.

Very truly yours,

Competent Authority/
Authorized representative

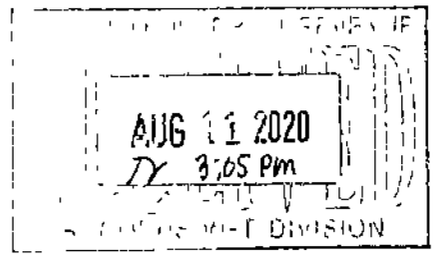


ANNEX "A"

REQUEST FOR INFORMATION UNDER THE EXCHANGE OF INFORMATION ARRANGEMENT BETWEEN THE PHILIPPINES AND _____

The completed form constitutes a confidential communication between the relevant competent authorities

1	**From**	
2	**To**	
3	**Contact Point of the Competent Authority of the Requesting Treaty Partner**	
	Name	
	Designation	
	Email	
	Telephone/Fax No	
	Postal Address	
4	**Legal Basis**	
5	**Reference number**	
6	**Identity of subject/group under examination or investigation** Please provide the identity of the person(s) or entity under examination or investigation a full name (first name, middle name, and family name for individuals)/registered name for non-individuals b date of birth (for individuals)/date of incorporation (for non-individuals) c marital status (if relevant) d Tax Identification Number (TIN) e full address (including e-mail or internet addresses, if known) If the request is a group request, please provide a detailed description on the group that is sufficient to identify the group and the persons involved	
7	**Please specify the taxable period(s)/taxable event(s) to which the request relates**	
8	**Tax(es) to which the request relates**	
9	**Purpose of the request**	
10	**Relevant background and foreseeable relevance of the information sought** This should contain the necessary background information, including a brief summary of the ongoing examination or investigation and usefulness or relevance of the requested information to the ongoing examination or investigation	



If the request is a group request, provide information explaining the common characteristics of the group and ensure that it meets the foreseeable relevance standard (the specific facts and circumstances that have led to the request, an explanation of the applicable domestic law; the reason to believe that the persons in the group for whom information is requested have been non-compliant with that law supported by a clear factual basis, and how the requested information would assist in determining compliance by the persons involved in the group request)

11 **List of requested information and pertinent documents**

12 **Grounds for believing that the requested information is held in the territory of the requested State, or is in the possession or control of a person within the jurisdiction of the requested State**

13 **To the extent known, name and address of any person(s) believed to be in possession or control of the information requested**

14 **Notification of taxpayer(s) involved/person in relation to whom the information is requested**

Please indicate whether there are reasons for avoiding notifying the taxpayer under examination or investigation (*e g* if the notification may undermine the success of the investigation)

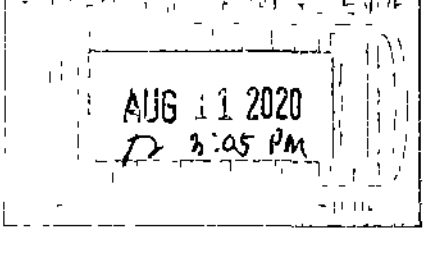
15 **Any other requests e.g.**

a The currency concerned, whenever figures are mentioned
b The urgency of the reply, the reasons for the urgency and, if applicable, the date after which the information may no longer be useful.
c Whether a translation is required (in urgent cases, mentioning that no translation is required could speed up the exchange)
d If copies of documents or bank records are requested, the type of authentication, if any, that is necessary
e *If the information is likely to be used in a court proceeding and the applicable rules of evidence* require the information to be in a certain form, the form should be indicated

16 I hereby confirm that

a) all information received in relation to this request will be kept confidential and used only for the purposes allowed by the Convention, which forms the basis for this request,
b) the request is in conformity with Philippine laws and administrative practice, and the information would be obtainable under the Philippine laws or in the normal course of administrative practice,
c) we pursued all means available in the Philippines to obtain the information, except those that would give rise to disproportionate difficulties, and
d) we are prepared and able to reciprocate by obtaining and providing the same nature of information, if requested

_____
Competent Authority /
Authorized representative



Model Template 2

Letter to the requesting State acknowledging receipt of an EOI

Our ref
Your ref

(Date)

(Insert Addressee)____

_____

_____

Dear (Insert name of foreign competent authority)

I acknowledge receipt of your request for information dated (insert date) in relation to the case of _____, which we received on (insert date)

Inquiries are being carried out and I will issue a full response to you as soon as possible

In the event that the information you requested is not available in our files, I intend to contact the taxpayer directly to obtain the information

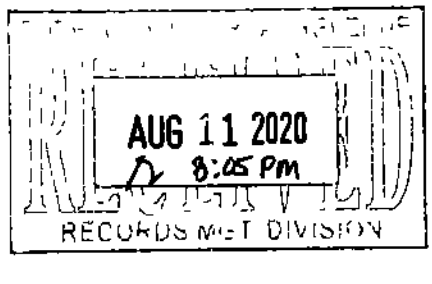
Finally, our domestic law and relevant revenue regulations mandate that the taxpayer be notified in writing that a foreign tax authority is requesting for exchange of information held by financial institutions pursuant to (name of DTA) within sixty (60) days following the transmittal of all information requested from, and provided for by, the concerned financial institution to the requesting treaty partner; or in cases where notification is likely to undermine the chance of success of the investigation conducted by the requesting jurisdiction, and the requesting jurisdiction has made a substantiated request for a deferment of the notification based on these grounds, notice to the taxpayer must only be given after receipt of communication from the requesting jurisdiction that the investigation has already attained finality. Therefore, if you want us to notify the taxpayer after the termination of your investigation, kindly make a request to that effect stating the grounds for believing that prior notification would undermine the success of your investigation.

If you have an objection to the aforesaid courses of action, please contact the handling EOI Officer, (Insert name of contact), at (insert phone details) Alternatively, you may send an electronic mail (e-mail) message to eoi_itad@bir gov ph

I confirm that this information is governed by the provisions of Article xx of (Insert name of DTA).

Very truly yours,

_____
Competent Authority/
Authorized representative



Model Template 3

Interim 90 Day Reply to EOI request

(To be further developed and adapted to a particular situation where information cannot be provided within 90 days)

Our ref
Your ref

(Date)

(Insert Addressee)

Dear (Insert name of foreign competent authority)

I refer to your request for information dated (Insert date) in relation to the case of (insert name of the case), which we received on (Insert date)

I wish to inform you that we are still in the process of obtaining the requested (or remaining) information We will endeavour to forward the same to you as promptly as possible We expect to be able to provide this information by (Insert date)

Should you have any queries relating to this matter, please contact the handling EOI Officer *(Insert name of contact), at (insert phone details)* Alternatively, you may send an electronic mail (e-mail) message to eoi_itad@bir gov ph

I confirm that this information is governed by the provisions of Article xx of (Insert name of international tax treaty).

Very truly yours,

Competent Authority/
Authorized representative

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Model Template 4

Letter of request addressed to RDO or other concerned office of the BIR to provide information

Reference No _____

(Date)

(Insert Addressee) ____

_____

_____

Dear _____

A request for exchange of information has been received from (insert name of foreign tax authority) pursuant to Article (Insert article number) (Exchange of Information) of the (Insert name of DTA)

Please provide the information described below on the following taxpayer(s)

Name	Last Known Address

Information to be Provided

1 xxx
2 xxx

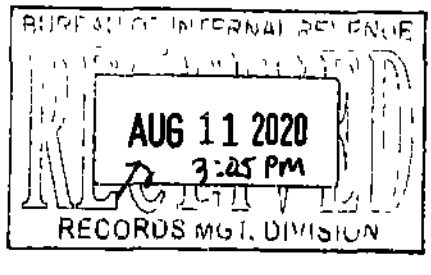
When complying, please refer to the reference number above and attach a copy of this letter Please provide the requested information **within _____ days from receipt hereof**

Should you have any queries relating to this matter, please contact the handling EOI Officer (name of contact) at (phone details). Alternatively, you may send an electronic mail (e-mail) message to eoi_rad@bir gov ph

I confirm that this information is governed by the provisions of Article xx of (Insert name of DTA).

Very truly yours,

_____
Competent Authority/
Authorized representative



Model Template 5

Letter of request to taxpayer/third party (including government agencies) to provide information

ACCESS TO RECORDS AND REQUEST FOR INFORMATION

(Date)

(Insert Addressee)

Dear Sir/Madam

Pursuant to Section 5 of the National Internal Revenue Code of 1997, as amended, allowing or authorizing the Commissioner of Internal Revenue to obtain information for tax purposes, you are hereby requested to provide the information and documents described below on the following taxpayer/s

Name	Last Known Address

Information to be Provided

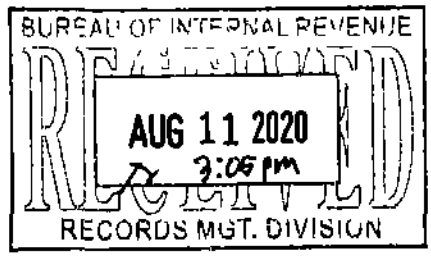
1 xxx
2 xxx

Please provide the requested information **within _____ days from receipt hereof**

The documents and information provided will be treated in confidence Should you have any queries relating to this matter, please contact the handling EOI Officer (insert name of contact) at (insert phone details) Alternatively, you may send an electronic mail (e-mail) message to eoi_itad@bir gov ph

Very truly yours,

Competent Authority/
Authorized representative



Model Template 6

Letter of request for banking information from financial institution

Reference No _____

(Date)

(Insert Addressee) _____
_____
_____

Dear _____

Pursuant to Section 6(F)(3) of the National Internal Revenue Code of 1997, as amended by Republic Act (RA) No 10021 otherwise known as the "Exchange of Information on Tax Matters Act of 2009", allowing or authorizing the Commissioner of Internal Revenue (the Commissioner) to inquire into bank into the bank deposit accounts and other related information held by financial institutions, please provide the information and documents described below on the following taxpayer/s

Name	Account No

Information to be Provided

1 xxx
2 xxx

Please provide the requested information **within _____ days from receipt hereof** Please be reminded that willful refusal to provide the requested information is punishable under Section 6 of RA No 10021

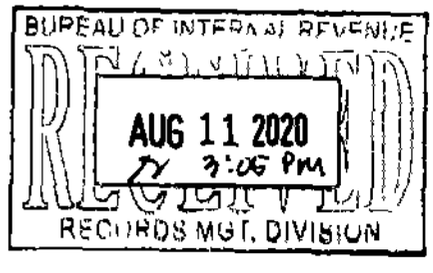
Finally, the authority of the Commissioner to inquire into bank into the bank deposit accounts and other related information held by financial institutions for exchange of information (EOI) purposes has been delegated to the undersigned pursuant to Revenue Delegation Authority Order No 3-2020

The documents and information provided will be treated in confidence. Should you have any queries relating to this matter, please contact the handling EOI Officer _____ at ((insert phone details) Alternatively, you may send an electronic mail (e-mail) message to eoi_itad@bir gov ph

When replying, please refer to the reference number above and attach a copy of this letter

Very truly yours,

_____
Competent Authority/
Authorized representative



Model Template 7

Notification Letter to Taxpayer where this is required by domestic legislation (for banking information only)

Reference No _____

(Date)

(Insert Addressee)
_____
_____

Dear _____

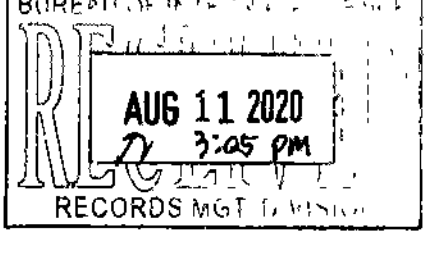
Under the terms of Republic Act (RA) No 10021 otherwise known as the "Exchange of Information on Tax Matters Act of 2009, I wish to inform you that a request for information has been made by the tax administration of (insert country) under the provisions of (Insert article number) (Exchange of Information) of the (Insert name of DTA)

Inquiries have been carried out with the (Insert name of bank or third party) in accordance with the powers given to me under Section 6(F)(3) of the National Internal Revenue Code of 1997, as amended RA No 10021

Should you have any queries relating to this matter, please contact the handling EOI Officer _____ at (insert phone details) Alternatively, you may send an electronic mail (e-mail) message to eoi_rtad@bir gov ph

Very truly yours,

_____
Competent Authority/
Authorized representative



Model Template 8

Feedback Form from RDO or other concerned offices of the BIR

REQUEST FOR INFORMATION STATUS REPORT/FEEDBACK DOCUMENT

Subject of Investigation _____
Requesting Party _____
Date of Referral to Revenue district office _____

(Note Please use additional pages if necessary)

Action or Information Requested

Action Taken (Attach documentary proof)

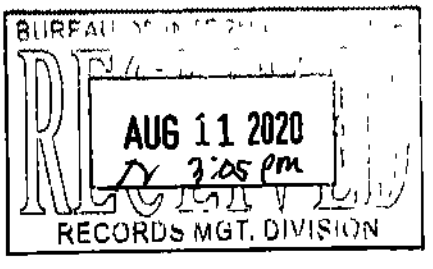
Recommendations/Suggestions

Signed by

_____
Revenue Officer

Noted by

_____
Revenue District Officer/
Division Chief



Model Template 9

Subpoena to produce a document

BIR FORM NO **0713**
REVISED SEPT 2010

REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS

NATIONAL OFFICE / REVENUE REGIONAL OFFICE

SUBPOENA DUCES TECUM

SDT NO _____

_____
_____
_____

GREETINGS

By the authority vested in me by the provisions of Section 37, Chapter 9, Book I of the Administrative Code *of 1987, in relation to Sections 5, 14 and 266 of the National Internal Revenue Code, as amended, you are hereby* commanded to appear before me at the

_____ on _____ at _____a m./p m and to bring with you and submit the following

DESCRIPTION

_____
_____
_____
_____
_____

FAIL NOT UNDER PENALTY OF LAW.

Issued this _____ day of _____, 2020

COMMISSIONER OF INTERNAL REVENUE

By

_____
Name of Authorized Representative
and Designation

Original received at _____a m /p m _____, 2020

_____
(Signature over Printed Name)

I HEREBY CERTIFY that the original copy of this Subpoena Duces Tecum was duly served by me, same having been received by me _____ on the date mentioned above

_____
(Signature over Printed Name of the Revenue Officer)

_____
Designation

Station Town/City _____

BUREAU OF INTERNAL REVENUE
AUG 11 2020
7:05 PM
RECORDS MGT. DIVISION

Model Template 10

Final Reply to EOI request

(To be further developed and adapted to each particular situation where information is being provided)

Our ref
Your ref

(Date)

(Insert Addressee)
_____
_____

Dear (Insert name of foreign competent authority)

I refer to your request for information dated (insert date), which we received on (insert date) and to subsequent correspondence of (insert dates of correspondence, if any)

We wish to inform you that we have now completed our inquiries and have obtained the information needed to respond to your request

The following documents are attached hereto and made an integral part hereof

1 xxx (Annex "A)
2 xxx (Annex "A)

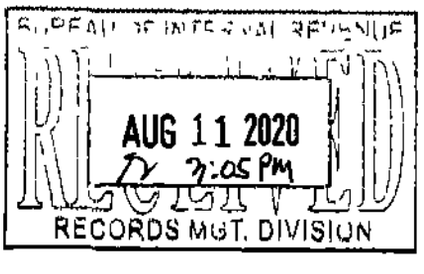
Should you have any queries relating to this matter, please contact the handling EOI Officer _____ at (insert phone details) Alternatively, you may send an electronic mail (e-mail) message to eoi_itad@bir gov ph

The use and disclosure of this information is governed by the provisions of Article xx of (insert name of international tax agreement).

I would appreciate it if you could inform us, in due course, whether and how the information and documentation provided has helped you in your investigation

Very truly yours,

_____
Competent Authority/
Authorized representative



Model Template 12

Letter to the RDO or other concerned office of the BIR accompanying information received from requested State
(To be further developed and adapted to each particular situation where information is being provided)

Reference No

(Date)

(Insert Addressee)_____

_____

_____

Dear (insert name)

I refer to your request of (insert date) (and subsequent correspondence of (insert dates if relevant)) for exchange of information with (insert name of country)

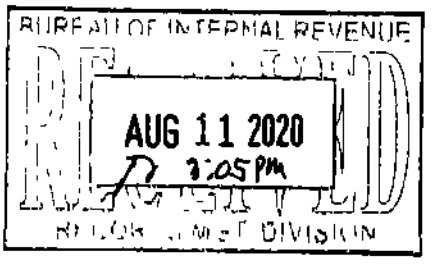
The information requested has now been received from the tax administration of (name of country) and a copy of the letter and documents requested are attached hereto.

The use and disclosure of this information is governed by the provisions of Article xx of (insert name of DTA). These documents are "treaty confidential" and should be stored securely. You are not permitted to make copies of said documents and/or to forward them to other offices without prior consultation with the EOI Unit of the International Tax Affairs Division.

Should you have any queries relating to this matter, please contact the case officer _____ at (insert phone details) Alternatively, you may send an electronic mail (e-mail) message to eoi_itad@bir.gov ph

Very truly yours,

_____
Competent Authority/
Authorized representative



Model Template 13

Acknowledgment letter to the State providing spontaneous information

Our ref
Your ref

(Date)

(Insert Addressee)
_____
_____

Dear (Insert name of foreign competent authority)

Thank you for your letter dated (insert date) containing the spontaneous exchange of information in the case of _____

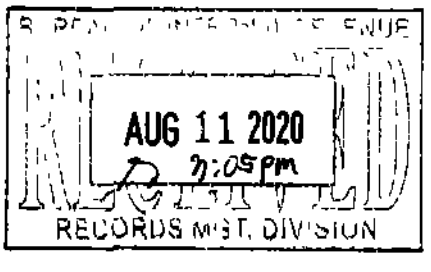
We are grateful for your assistance in this matter The information received has been passed on to the revenue officer/concerned BIR office responsible for the case and we will, in due course, provide you with a feedback on the use and importance of this information

Should you have any queries relating to this matter, please contact the case officer _____ at (02)927-0022/926-5729 Alternatively, you may send an electronic mail (e-mail) message to eoi_itad@bir gov ph

I confirm that this information is governed by the provisions under Article xx of (Insert name of international tax agreement).

Very truly yours,

_____
Competent Authority/
Authorized representative



Model Template 14

Memorandum seeking the assistance of the EOI Unit to obtain information from the requested state

MEMORANDUM

FOR : **COMMISSIONER OF INTERNAL REVENUE**
Philippine Competent Authority

ATTENTION : Assistant Commissioner, Legal Service

RE : REQUEST FOR INFORMATION TO A TREATY PARTNER

DATE

This refers to the tax investigation being conducted by ___ name of the investigating office) pursuant to Letter of Authority No _____ in order to determine the correct internal revenue tax liabilities for taxable year ____ of the following taxpayer

1 For individual taxpayer, please provide the following
   a full name (first name, family name)
   b date of birth (for individuals)
   c marital status (if relevant)
   d Tax Identification Number (TIN)
   e full address (including e-mail or internet addresses, if known)
2 For non-individual taxpayer, please provide the following
   a Registered name
   b Date of incorporation
   c Tax Identification Number (TIN)
   d full address (including e-mail or internet addresses, if known)

In this connection, we would like to seek your assistance in obtaining the information described below from the competent authority of ___ the requested State___ We confirm that we have pursued all means available in the Philippines to obtain the information, except those that would give rise to disproportionate difficulties We likewise confirm that this request for information shall be subject to confidentiality under the Exchange of Information (EOI) Article of our income tax treaty with (name of treaty partner)

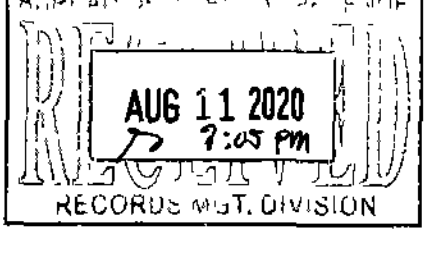
Identity of the foreign taxpayer or entity

This contains information sufficient to identify the foreign taxpayer or entity relevant to the examination or investigation, such as

a name
b marital status (if relevant)
c TIN (if known), addresses (including e-mail or internet addresses if known)
d registration number in the case of a legal entity (if known)
e charts, diagrams or other documents illustrating the relationships between the persons involved

If the information requested involves a payment or transaction via an intermediary or bank information, the following must be provided

a name, address/es and TIN (if known) of the intermediary
b the name and address of the bank office or branch



c the bank account number (if known),

Relevant background information

This contains the necessary background information, which would typically include (i) a brief summary of the ongoing examination or investigation, (ii) how the requested information would relate to this examination or investigation, (iii) the stage of the procedure, the extent of investigation conducted or actions taken by the revenue officer, the issues identified and whether the investigation is of a civil or administrative nature only or may also have criminal consequences

If the request is a group request, please provide a detailed description on the group that is sufficient to identify the group and the persons involved, the specific facts and circumstances that have led to the request, an explanation of your jurisdiction's applicable law, the reason to believe that the persons in the group for whom information is requested have been non-compliant with that law supported by a clear factual basis, and how the requested information would assist in determining compliance by the persons involved in the group request.

List of requested information and pertinent documents

a xxx
b xxx
c xxx

Submitted by

_____
Revenue Officer

Noted by

_____
Revenue District Officer/
Division Chief

