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

July 25, 2014

REVENUE MEMORANDUM ORDER NO. 29-2014

SUBJECT : Prescribing the Uniform Format and Procedures for the Issuance of Certifications on the Existence of Outstanding Tax Liabilities of Taxpayers

TO : All Internal Revenue Officials, Employees and Others Concerned

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I. POLICIES AND GUIDELINES

This Order is hereby issued in order to prescribe the uniform inter-office Request for and Certification on the Existence of Outstanding Tax Liability/ies of Taxpayer and Certification on the Status of Cases Pending Legal or Judicial Resolution thereof for purposes of satisfying the requirements prescribed under all existing revenue regulations, rules and procedures (e.g., payment of tax refund, participation in government bidding, utilization/revalidation/cash conversion of Tax Credit Certificates, etc.), including the procedures for the issuance thereof.

The following policies and guidelines shall be observed:

1. All concerned revenue offices shall strictly use the herein prescribed forms (Annexes "A" and "B") to cover requests for and preparation of certification on the existence of tax liabilities and certification on status of cases pending legal or judicial resolution.

2. The forms prescribed in the said annexes are divided into two portions. The upper portion of the prescribed form containing the pertinent information for the request for certification which shall be accomplished by the head of the requesting revenue office, as the case may be. On the lower portion of the prescribed form on the other hand, it contains the details of the certification which shall be accomplished by the concerned revenue office which determines the existence of the outstanding tax liabilities, or the status of cases pending legal or judicial resolution.

3. The accomplished upper and lower portions shall be transmitted by the respective head of the requesting and issuing revenue offices, respectively, using their e-mail addresses created by this Bureau. For this purpose, the respective name of the heads of requesting and issuing offices, as the authorized signatories, shall be indicated in the applicable portions of the form. The respective portions of the prescribed form shall be considered duly signed by the concerned head of office if the form is transmitted to the concerned revenue office using their respective official BIR-email addresses. At the option of the concerned head of revenue office, the prescribed form may be actually

affixed with their signature, scan the form through a scanner, and transmit the same to the addressee/intended recipient through the aforementioned official email. For this purpose, it shall be the responsibility of the head of office to ensure that only valid and authentic certifications are being transmitted to the requesting office using his/her official email account.

4. The issuing revenue office shall send the prescribed form, with the duly accomplished lower portion thereof containing the requested certification, within twenty four (24) hours from receipt of the emailed form, containing the duly accomplished upper portion thereof, sent by the requesting revenue office. Accordingly, in order to ensure that the email account of the issuing revenue office is regularly visited and to prevent the said office from denying that it failed to receive the email, if the requesting revenue office has actually sent the email to the issuing revenue office, the email sent by the requesting revenue office shall be deemed received by the issuing revenue office.

5. The certifications issued by all concerned revenue office shall be valid only for one (1) month from date of issue.

Provided, however, that the foregoing requirements shall not apply to certifications requested by and issued directly to taxpayers or other offices outside this Bureau.

II. REPEALING CLAUSE

All revenue issuances or portions thereof which are inconsistent herewith are hereby repealed, modified or amended accordingly.

III.EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue