REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

November 8, 2016

REVENUE MEMORANDUM ORDER NO. 62-2016

SUBJECT : Tax Clearances Required for National Bureau Investigation Purposes

TO : All Internal Revenue Officers and Others Concerned

This Order is issued to facilitate the issuance of BIR Tax Clearances required for securing clearance from the National Bureau of Investigation.

For applicants with delinquent accounts but the tax liabilities involved were the subject of a pending application for compromise settlement or abatement of penalties pursuant to Section 204 of the Tax Code, as amended, a Tax Clearance shall nevertheless be issued. Provided, however, that the applicant has fully paid the amount offered for payment upon the application for compromise settlement or abatement of penalties. In cases where during the one (1) month validity period of the Tax Clearance, the application for compromise settlement/abatement was denied by the National/Regional Evaluation Board/Commissioner, as the case may be, the taxpayer-applicant shall be notified of such denial. The applicant will be given a period of thirty (30) days within which to fully settle the unpaid tax liabilities; otherwise, the tax clearance issued to him shall be revoked. No Tax Clearance shall be issued to the applicant until such time that the tax liabilities have already been fully settled.

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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