REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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June 5, 2018

REVENUE REGULATIONS NO. 18-2018

SUBJECT : Amending Specific Provisions of Revenue Regulations No. 8-2016 Particularly Certain Guidelines on the Processing of Applications for Tax Clearance for Bidding Purposes

TO : All Internal Revenue Officers and Others Concerned

SEC. 1. SCOPE AND OBJECTIVES. – Pursuant to Sections 7(a) and 244 of the National Internal Revenue Code of 1997, as amended, these regulations are hereby promulgated for the purpose of amending certain provisions of Revenue Regulations (RR) No. 8-2016, by changing certain guidelines and policies in the processing and issuance of Tax Clearance for bidding purposes.

This is in line with the Bureau's objective of extending utmost and unequivocal service to its stakeholders pursuant to its commitment to the mechanisms of **"Ease of Doing Business"** in this country to enable the taxpayers cope with the ever changing dynamics and demands of the business community for the benefit of the the Bureau and the taxpayers.

SEC. 2. AMENDMENT. - Items 4.4.1 and 4.4.2 (c) of RR No. 8-2016 shall be amended to read, respectively, as follows:

"4.4.1 All applications for the issuance of Tax Clearance in accordance with the requirements under RA No. 9184 and EO No. 398 shall be manually filed with the Collection Division of the Revenue Regional Office where the taxpayer or partnership/corporation is currently and duly registered or with the concerned office under the Large Taxpayers service if the taxpayer is classified as Large taxpayer, until such time that an on-line application for this purpose has been made available for use of prospective bidders."

"4.4.2

xxx xxx xxx

c. For those with previously issued Tax Clearance for bidding purposes, the requested Tax Clearance shall only be issued if they are found to be regular eFPS users from the time of enrollment up to the time of filing of application. The regular usage of eFPS shall not apply

to new applicants. The submission of the new applicant's latest income tax and business tax returns not filed and paid through the Bureau's eFPS shall suffice. "

SEC. 3. REPEALING CLAUSE. – All existing rules and regulations, revenue issuances, memoranda, rulings or parts thereof, which are contrary to or inconsistent with the provisions hereof are hereby amended, modified or repealed accordingly.

SEC. 4. EFFECTIVITY. – The provisions of these Regulations shall take effect fifteen (15) days after publication in any newspaper of general circulation.

CARLOS G. DOMINGUEZ
Secretary of Finance
JUL 27 2018

Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue
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