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

Section 105, NIRC;
Section 1. Revenue Bulletin 01-03
#361-2017

8-9-2017
(Date)

LYNDON ALEJANDRO'S FARM
875 Bldg.1, M.H. del Pilar, Dampol 1St,
Pulilan, Bulacan

Attention : ***MR. LYNDON C. ALEJANDRO***
Proprietor

Gentlemen:

This refers to your letter dated September 18, 2012 requesting the Bureau of Internal Revenue for a "Special Ruling" exempting Lydon Alejandro's Farm from Value-Added Tax on purchase of services.

It is represented that ***Lyndon Alejandro's Farm***, with Taxpayer's Identification No. , is registered with the Department of Trade and Industry as evidenced by a Certificate of Business Name Registration issued on June 5, 2012 and that it imports from other countries the following frozen meat products:

1. Chicken Leg Quarter / Chicken Thigh Meat / Chicken Drumstick
2. Chicken Mechanically Debone Meat (Mechanically Separated Meat)
3. Pork Liver / Hearts / Kidneys (offals)
4. Pork head Meat
5. Pork Trimmings
6. Pork Cheek Meat
7. Pork Tongue ROOT trimmed
8. Pork Jowls
9. Pork Brisket Bones / Breast Bones / Rosary bones / Neck Bones / Riblets
10. Pork Picnic Shoulder / Pork Ham Leg
11. Pork Bellies
12. Pork Lacones
13. Pork Ear drum with Pate or Pork masked
14. Pork Cutting Fats / Minced Fats / Ham Fats
15. Pork Skins
16. Pork Oyster Pieces / Ham End / Buckeyes / Sirloins
17. Beef Livers / Hearts / Tripes (offals)
18. Beef Forequarters
19. Beef Trimmings

In reply, please be informed that this Office cannot issue a ruling on the above matter as the request is not accompanied by complete documents and information sufficient to allow this Office to rule on the legal issue at hand. Thus, your request is considered as a "No-Ruling Area" pursuant to Section 2 (t) of Revenue Bulletin No. 1-2003, which provides viz.:

"**Sec. 2.** ***List of No-Ruling Areas.*** — The following shall hereby be construed and identified as "No-Ruling Areas."

xxx xxx xxx

u) Request for rulings that are not accompanied by complete documents or information as provided in Revenue Memorandum Circular Nos. 39-2001 and 14-2001, Revenue Memorandum Order Nos. 32-2001, and 1-2000 in relation to BIR Form 0901 or where the relevant regulations or issuances specify."

Hence, this Office declines to make a ruling thereon.

Please note that applications/requests for confirmatory rulings must comply with Section 4 and 5 of Revenue Memorandum Order No. 9-2014. Attached is a copy of the said Order for your reference.

Very truly yours,

CAESAR R. DULAY
Commissioner of Internal Revenue

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