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

Sec. 270 of the National Internal Revenue Code of 1997, as amended
BIR Ruling No. 211-2015; BIR Ruling No. 188-2014; BIR Ruling No. 120-2013
#266-2017
5-29-2017

INVENTOR CALMA AND PARTNERS LAW FIRM
Unit K C3 Commercial Center, 242 C3 Rd. Corner,
A. Mabini Street, Caloocan City

Attention: ATTY. PABLO M. INVENTOR, JR.

Gentlemen:

This refers to your letter dated April 12, 2016 requesting for the Income Tax Returns (ITRs) including the Financial Statements for the last five (5) years of Mr. Benjamin O. Goquingco, Jr.

As stated in your letter, the reason for such request is that your client, Ms. Rachel Coquingco Russell, filed a case for violation of Art. 172 (1) in relation to Art. 171 (4) of the Revised Penal Code, relative to Falsification of Public Documents against Mr. Benjamin O. Goquingco, Jr.

In reply, please be informed that Section 270 of the National Internal Revenue Code of 1997, as amended, provides that:

> *"SEC. 270. Unlawful Divulgence of Trade Secrets. - Except as provided in Sections 6(F) and 71 of this Code and Section 26 of Republic Act No. 6388, any officer or employee of the Bureau of Internal Revenue who divulges to any person or makes known in any other manner than may be provided by law information regarding the business, income or estate of any taxpayer, the secrets, operation, style or work, or apparatus of any manufacturer or producer, or confidential information regarding the business of any taxpayer, knowledge of which was acquired by him in the discharge of his official duties, shall, upon conviction for each act or omission, be punished by a fine of not less than Fifty thousand pesos (P50,000) but not more than One hundred thousand pesos (P100,000), or suffer imprisonment of not less than two (2) years but not more than five (5) years, or both."*

Based on the above provision, personnel of the Bureau of Internal Revenue (BIR) cannot divulge information gained from taxpayers concerning the latter's business, income, or estate, as well as the secrets, operation, style or work, or apparatus of any manufacturer or producer, or confidential information regarding the business of any taxpayer. Any documents containing these types of information in the BIR's possession are not considered as public documents but are in fact treated as confidential, in accordance with Section 270 of the National Internal Revenue Code of 1997, as amended. ***(BIR Ruling No. 211-2015 dated June 19, 2015 and BIR Ruling No. 188-2014 dated June 16, 2014)***

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It is to be noted that there are exceptions to the aforementioned provision: (1) disposition of income tax returns under Section 71 of the National Internal Revenue Code of 1997, as amended; (2) disclosure of income tax returns under Section 26 of Republic Act No. 6388 in case of an individual who files a certificate of candidacy and executes a waiver for the examination of his returns; and (3) information given by the BIR pursuant to a request by a foreign tax authority under an existing tax treaty under Section 4 of Revenue Regulations No. 10-2010. ***(BIR Ruling No. 120-2013 dated March 22, 2013).*** However, the subject request for the ITRs including the Financial Statements for the last five (5) years of Mr. Benjamin O. Goquingco, Jr. does not fall under any of the above exceptions.

In view of the foregoing, we regret to inform you that this Office is constrained to withhold such information pursuant to the prohibition under Section 270 of the National Internal Revenue Code of 1997, as amended.

Please be guided accordingly.

Very truly yours,

CAESAR R. DULAY
Commissioner of Internal Revenue

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