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

Bureau of Internal Revenue Ruling

Sec. 270 of the NIRC of 1997, as amended; RMO No. 11-2013		OT-0300-2020

Person to Contact: Chief, Law Division
Tel. Nos. 926-55-36 / 927-09-63

Date: JUN 0 8 2020

CAROLYN ALMEDA-SANTOS
2153 Chino Roces Ave. cor. Herrera St.,
Makati City

Madam:

This refers to your letter dated October 27, 2016, requesting for certified true copies of documents on file relative to Certificate Authorizing Registration (CAR) [redacted] under the name of Estate of Ponciano L. Almeda covered by Tax Identification Number (TIN) [redacted] which include the following:

1. CAR [redacted];
2. Court Order / Resolution;
3. Inventory / schedule of Real Properties included in the computation of estate tax; and
4. Any other related document/s.

The above enumerated documents are requested for reference / file purposes.

Based on the documents submitted, you and Edwin P. Almeda are the Joint Administrators of the estate of Ponciano L. Almeda, and that all the heirs of the late Ponciano L. Almeda recognized you and Edwin P. Almeda as the lawful attorneys-in-fact of Eufemia Perez Almeda, the surviving spouse of the late Ponciano L. Almeda. As attorneys-in-fact, you were granted full authority to receive and claim on her behalf her conjugal share and to administer, manage, sell, lease, assign, and donate the same as approved by the heirs.

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. Section 270 is clear in its intent to protect taxpayers from having their otherwise sensitive and private information unnecessarily revealed to other parties.

Considering however, that you are one of the Joint Administrators of the estate of Ponciano L. Almeda and one of the lawful attorneys-in-fact of Eufemia Perez Almeda, your request for certified true copy of CAR [redacted] is hereby granted. Thus, kindly secure the certified true copy of CAR [redacted] from the BIR Revenue District Office which issued the same.

With regard to the other documents requested, this Office does not have the authority to certify the same as we are not in custody of the original thereof.

This ruling is being issued on the basis of the foregoing facts as represented. However, if upon investigation, it will be ascertained that the facts are different, then this ruling shall be considered as null and void.

Very truly yours,

CAESAR R. DULAY
Commissioner of Internal Revenue

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