REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

Sec. 2(r) of Revenue Bulletin No. 01-2003	
BIR Ruling No. 579-12	
OT-0340-2020	
JUN 19 2020	

ATTY. RODVICK J. ABARCA
IC-Richtoneville Subdivision
St. Andrew Street, Ampid 1
San Mateo, Rizal

Sir:

This refers to your letter filed on April 20, 2018 requesting on behalf of your client, Citinickel Mines and Development Corporation, for clarification and reconsideration relative to your client's deficiency tax assessment covering taxable year 2013.

In reply, please be informed that this Office cannot issue a determinative ruling on the above matter considering that the issue is still subject of an on-going audit/administrative protest, which is considered as a "No-Ruling Area" pursuant to Section 2 (r) of Revenue Bulletin 01-03.

Section 2 (r) of Revenue Bulletin 01-03 provides:

> "SEC. 2. List of No-Ruling Areas. — The following shall hereby be construed and identified as "No-Ruling Areas":
>
> r) Issue/s or transactions involving directly or indirectly the same taxpayer/s which is/are the subject of an investigation, <u>on-going audit, administrative protest,</u> claim for refund or issuance of tax credit certificate, collection proceedings, or a judicial appeal subject to Section 3 hereunder. Accordingly, the taxpayer must submit and include the following statement in the request for ruling: "The issue/s or transaction subject of the request is not under investigation, on-going audit, administrative protest, claim for refund or issuance of a tax credit certificate, collection proceedings, or a judicial appeal of the taxpayer/s involved." (Underscoring ours) (*BIR Ruling No. 579-12 dated September 19, 2012*)

Please be guided accordingly.

Very truly yours,

CAESAR R. DULAY
Commissioner of Internal Revenue

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gps (citinickel)