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
477-2017
10-13-2017

CASES CHUN & ASSOCIATES LAW OFFICES
Room 408, Cityland Condominium 10, Tower II,
154 H. V. Dela Costa Street, Salcedo Village,
Makati City

Attention: **<u>ATTY. IAN STEVEN C. CHUN</u>**
For the firm

Gentlemen:

This refers to your letter dated July 14, 2017, requesting any and all Income Tax Statements beginning from Taxpayers Identification Number (TIN) registration with the Bureau of Internal Revenue (BIR) up to the present, specifically stating the income tax paid by Michael Cu Tang with birthdate December 14, 1959 and TIN , and all other relevant tax-related documents pertaining to the said TIN, as well as information or document on whether the TIN registration under the name of Michael Cu Tang was an employee, a single business proprietor, mixed income earner, for a one-time transaction, and the like.

It is represented that the requested statements and relevant documents are necessary and indispensable in the pursuit of justice in Civil Case No. pending before the Regional Trial Court (RTC), Branch 230, Quezon City, entitled "Heirs of Tang Chuan, et. al. v. Michael Cu Tang, et. al."

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.*"

It is evident from the above provision that under the "unlawful divulgence" rule, 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. Section 270 of the National Internal Revenue Code of 1997, as amended, is clear in its intent to protect taxpayers from having their otherwise sensitive and private information unnecessarily revealed to other parties. ***(BIR Ruling No. 211-2015 dated June 19, 2015 and BIR Ruling No. 188-2014 dated June 16, 2014)***

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 of your request 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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