



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

February 04, 2021

REVENUE MEMORANDUM CIRCULAR NO. 32-2021

SUBJECT : Standard Guidelines and Mandatory Requirements for the Processing and Issuance of Tax Clearance Certificate for Government-Owned or Controlled Corporations relative to the Application for Interim Performance-Based Bonus

TO : All Internal Revenue Officers, Employees and Others Concerned

I. OBJECTIVES:

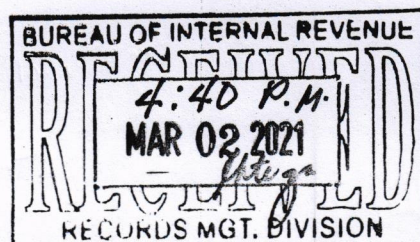
This Circular is hereby issued to disseminate and provide standard guidelines and mandatory requirements in the processing and issuance of Tax Clearance Certificate as one of the requirement in granting of Interim Performance-Based Bonus (PBB) for Government-Owned or Controlled Corporations (GOCCs).

II. GENERAL POLICIES:

1. All applications for the issuance of the Tax Clearance Certificate for GOCC (TCC-GOCC) together with the mandatory requirements required under this Circular shall be electronically filed with tcc_gocc@bir.gov.ph using the subject **Company Name_PBB Claim Period** as the prescribed subject template (e.g. Juan Corporation_2020).

The documents filed and submitted online warrants shall be faithful and true copies from the original, and that the taxpayer is bound to present/submit the original copy/ies when required by the processing Office. The taxpayer's email address used in the filing of the application shall be the same email address that shall be used by the processing Office in communicating with the taxpayer.

2. All applications for TCC-GOCC electronically filed at the above-mentioned email address shall be processed by the Accounts Receivable Monitoring Division (ARMD) in the National Office and issued by the Collection Service.
3. Tax Compliance Verification Certificate for Government-Owned or Controlled Corporation (TCVC-GOCC) shall be requested by the ARMD to the concerned Revenue District Office (RDO) through the Head of Office' e-mail address created by the Bureau using the official e-mail address with the prescribed subject of the email as **ARMD_Request for TCVC-GOCC**.
4. Requests for TCVC-GOCC shall be processed by the concerned RDO and the scanned copy of the issued TCVC-GOCC sent to tcc_gocc@bir.gov.ph, the official e-mail address of this Circular, within twenty-four (24) hours from the receipt of the request.
5. The attached *Annex "A"* of this circular is the prescribed format in the issuance of TCVC-GOCC with a validity period of one (1) month from date of issuance, unless sooner revoked for valid reasons.
6. The prescribed criteria for the issuance of TCC-GOCC shall be observed by the taxpayer-applicant as follows:



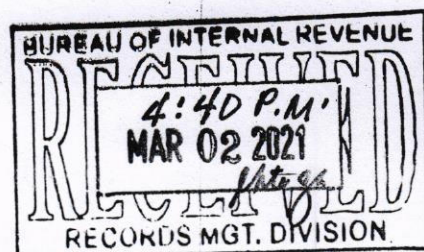
- a) No unpaid Annual Registration Fee;
 - b) No open valid "stop filer" cases;
 - c) No outstanding AR/DA that may not have yet been reported/transmitted to the Revenue Regional Office/LTS; and
 - d) Not tagged as a Cannot Be Located (CBL) taxpayer.
7. All applications for TCC-GOCC shall be processed, issued and released within three (3) working days upon acknowledgement of application **with complete attachment** of documentary requirements.
 8. Verification on any existing tax liability/ies of the taxpayer-applicant shall be guided by the definition stipulated in Revenue Memorandum Order No. 11-2014, as amended, and validation with appropriate existing BIR systems.
 9. The Tax Clearance Certificate for GOCCs shall be signed/approved by the following BIR officials:
 - a. Assistant Commissioner, Collection Service; or
 - b. Head Revenue Executive Assistant, Collection Service.
 10. The attached "Annex B" of this circular is the prescribed format in the issuance of TCC-GOCC with a validity period of one (1) month from date of issuance, unless sooner revoked for valid reasons.
 11. The TCC-GOCC shall be prepared, approved by the authorized official and issued to the taxpayer-applicant by forwarding a scanned copy to the authorized email address of the taxpayer-applicant. However, the original copy of the TCC-GOCC may also be claimed by the taxpayer-applicant at ARMD.
 12. Tax Clearance Certificate for Government-Owned or Controlled Corporation shall be posted in the BIR Website. The information that shall be posted in the BIR website shall include the taxpayer's name, TIN, the RDO where the taxpayer is registered, the Tax Clearance's control number, and the date of issuance.
 13. The authenticity of the TCC-GOCC shall be verified in the List of Tax Clearances Issued through the Bureau's website www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html. Any Tax Clearance Certificate not listed/posted in the BIR website will be deemed to have originated from an illegal source.

III. DOCUMENTARY REQUIREMENTS:

1. Duly accomplished and notarized Application Form for TCC-GOCC (Annex "C") with proof of payment of documentary stamp tax worth P30.00.

The said form shall be accomplished and signed by any person authorized through Board Resolution.
2. Secretary's Certificate of the minutes/contents of said Board Resolution;
3. Proof of payment of certification fee worth P100.00

For eFPS registered taxpayers – pay thru eFPS using BIR Form 0605, (Tax Type "MC" and ATC "MC 200"). However, in case eFPS is not available as per Advisory issued by the Deputy



Commissioner-ISG, payment thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) may be allowed;

For non-eFPS registered taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms (which may be downloaded from BIR Website) using BIR Form 0605 (Tax Type “MC” and ATC “MC 200”);

4. Proof of payment of documentary stamp tax worth P30.00 with payment confirmation.

For eFPS registered taxpayers – pay thru eFPS using BIR Form 2000 or 0605 (Tax Type “DS” and ATC “DS010”);

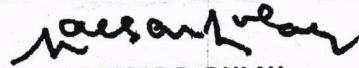
For non-eFPS registered taxpayers – pay thru AABs, RCOs or other payment channels (e.g. GCash, Bizlink etc.) and filed thru eBIR Forms (which may be downloaded from BIR Website) using BIR Form 2000 (Tax Type “DS” and ATC “DS010”);

5. Special Power of Attorney (SPA) or Authorization Letter signed by the applicant with one (1) photocopy of each valid Identification Cards (Company ID and any government issued ID) with three (3) specimen signatures of the applicant and the authorized representative, applicable only to applications through an authorized representative;

All revenue issuances and portions thereof inconsistent herewith are hereby considered amended, modified or revoked accordingly.

All internal revenue officials, employees and others concerned are hereby enjoined to be guided accordingly and give this Circular as wide publicity as possible.

This Circular shall take effect immediately.

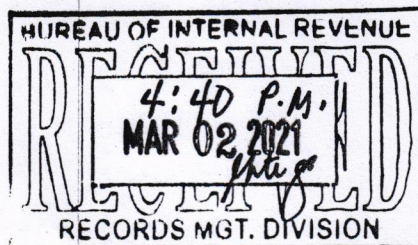


CAESAR R. DULAY

Commissioner of Internal Revenue

040819

J-4





ANNEX "A"

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Revenue District Office No. _____

TAX COMPLIANCE VERIFICATION CERTIFICATE
(For Tax Clearance Certificate for Government -Owned and -Controlled Corporation)

NAME OF TAXPAYER _____
TRADE NAME _____
REGISTERED ADDRESS _____
TIN _____ BRANCH CODE _____ RDO _____ DATE OF REGISTRATION _____

CLIENT SUPPORT SECTION/TAXPAYER COMPLIANCE SECTION		Verified by:	REMARKS
	COMPLIANT	NON-COMPLIANT	
Annual Registration Fee			Signature over Printed Name Date:
No.open valid "Stop-Filer" cases			Signature over Printed Name Date:
Not tagged as "Cannot Be Located" taxpayer			Signature over Printed Name Date:
COLLECTION SECTION			
No record of Accounts Receivable/Delinquent Accounts			Signature over Printed Name Date:

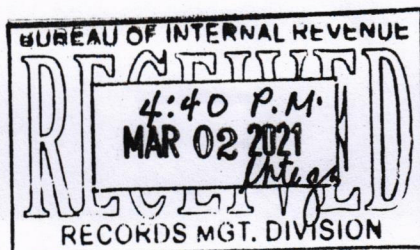
Issued this _____ day of _____, 20XX.

TCVC-GOCC No. MM-YYYY-0000



NAME OF AUTHORIZED SIGNATORY
Revenue District Officer

Affix
Documentary
Stamp here



ANNEX B



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
ACCOUNTS RECEIVABLE MONITORING DIVISION

TCC NO. GOCC-RR-RDO-MM-DD-Series-Year

TAX CLEARANCE CERTIFICATE

(For Governance Commission for Government –Owned or –Controlled Corporations)

REGISTERED TAXPAYER’S NAME

Name of Taxpayer

REGISTERED ADDRESS

Address

XXX-XXX-XXX-XXX

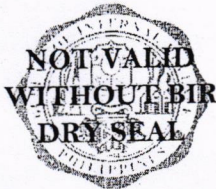
Taxpayer Identification Number

This is to certify that the above mentioned taxpayer is eligible for issuance of this Tax Clearance Certificate having satisfied all the criteria set forth by the BIR as of the date of this certification pursuant to Revenue Memorandum Circular No. _____.

Tax liabilities recorded after the aforesaid dates or outside the jurisdiction of this Office are not covered by this tax clearance.

Issued this ___ day of _____, 20XX.

NOTE: THIS CERTIFICATE SHALL BE VALID AND EFFECTIVE FROM DATE OF ISSUE UNTIL EXPIRATION DATE ONLY OR UNTIL REVOKED FOR VIOLATION OF THE CRITERIA SPECIFIED UNDER REVENUE MEMORANDUM CIRCULAR NO. _____, WHICHEVER COMES EARLIER. THIS SHALL NOT BE USED ON SALES/TRANSFER OF REAL PROPERTIES. CERTIFICATION FEE OF P100 WAS PAID ON DATE OF PAYMENT UNDER TRANSACTION NO. _____. ANY ERASURE MADE ON THIS TCC SHALL RENDER IT NULL AND VOID.



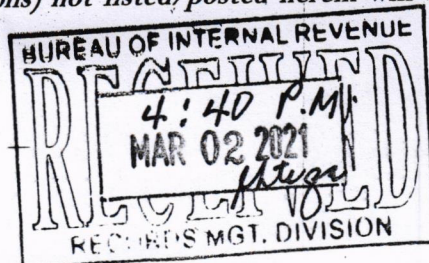
NAME OF AUTHORIZED SIGNATORY

Assistant Commissioner, Collection Service

Documentary Stamp Tax

Date of Payment: mm/dd/yyyy
Payment Confirmation: xxxxxxxx
Amount: P30.00

WARNING: Counterfeiting is punishable by law. For authenticity, please visit BIR website www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html. Tax Clearance Certificate (for Government –Owned or Controlled Corporations) not listed/posted herein will be deemed to have originated from an illegal source.





SWORN APPLICATION FOR TAX CLEARANCE CERTIFICATE FOR GOCC
(To be accomplished by the Authorized Officer of the GOCC Securing Tax Clearance Certificate)

I, _____ with Taxpayer Identification Number (T.I.N.) _____, Filipino, of legal age, married/single, permanently residing at _____ with **Contact No.** _____, and **Email Address** _____, after having been duly sworn to in accordance with law hereby depose and state:

1. That, _____
(name of the Government-Owned or -Controlled Corporation)
with Taxpayer Identification Number (TIN) _____ is a corporation/company duly recognized and existing under and by virtue of the Laws of the Philippines, with Office located at _____;
2. That, it is registered with **BIR** under Certificate of Registration No. _____ issued at Revenue District Office/LTDO No. _____ on _____;
3. That, the undersigned is the Authorized Officer of the aforesaid corporation/company to accomplish this sworn application for the issuance of TCC-GOCC, a pre-requisite for the application on the grant of Interim Performance-Based Bonus to qualified GOCCs pursuant to GCG Memorandum Circular (MC) No. 2019-02;
4. That, the following documents attached to this Sworn Application are all **authentic** and hereto attached in compliance with the existing policies:
 - _____ a. Secretary's Certificate of the minutes/contents of the Board Resolution;
 - _____ b. Loose documentary stamp tax worth P30.00 each;
 - _____ b. Proof of payment of certification fee worth Php 100.00; and
 - _____ c. Special Power of Attorney (SPA) or Authorization Letter signed by the applicant with one (1) photocopy of each valid Identification Cards (Company ID and any government issued ID) with three (3) specimen signatures of the applicant and the authorized representative, applicable only to applications through an authorized representative

Signature over Printed Name of Authorized Officer

SUBSCRIBED AND SWORN to before me this _____ day of _____, 20__ in
Identification Card _____ Applicant exhibited to me his/her valid and current Government Issued
with ID No. _____

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

Notary Public

! Affix
! P30.00
! Documentary Stamp Tax !

