

[BIR DEPARTMENT ORDER NO. 9-08, March 26, 2008]

**IMPLEMENTING RULES AND REGULATIONS ON THE
ACCESSIBILITY OF INFORMATION ON TAXPAYERS BETWEEN
THE BUREAU OF INTERNAL REVENUE AND THE LOCAL
GOVERNMENT UNITS FOR TAX COLLECTION PURPOSES
PURSUANT TO EXECUTIVE ORDER NO. 646**

Pursuant to Section 4 of Executive Order No. 646 dated August 3, 2007, the following rules and regulations are hereby promulgated to implement the provisions of said Executive Order.

A. The Bureau of Internal Revenue (BIR) shall:

1. Furnish the Local Government Unit(LGU) thru the local treasurers a soft copy of the following data/documents in Excel format using diskette/Compact Disk (CD) or e-mail or on-line via BIR Portal, upon availability of the system, for the purpose of evaluating tax compliance and collection of correct amount of local taxes, fees or charges:

1.1 Updated Masterlist of Taxpayers as to Type of Ownership {e.g. Individuals/ Corporations/Partnership/Estate/Trust, etc.) classified by industry for newly registered taxpayers of the preceding year and taxpayers whose business permits were renewed for the current year (refer to Annex "A"* hereof) on or before June30;

1.2 Masterlist of Retired Businesses of the preceding year (refer to Annex B"*) on or before June 30;

1.3 Masterlist of Taxpayers with Discrepancies on Gross Sales/Receipts for the preceding year arising from the reconciliation of the LGU report with that of the BIR to be submitted not later than ninety (90) days from receipt of the Updated Masterlist of Taxpayers as to Type of Ownership (Annex A) from the LGU;

1.4 Updated List of Taxpayers Registered with the BIR but Unregistered with the LGU for the preceding year classified by industry, to be submitted not later than ninety (90) days from receipt of the Updated Masterlist of Taxpayers as to Type of Ownership (Annex A) from the LGU;

2. Furnish the Bureau of Local Government Finance (BLGF) a soft copy, in Excel format using diskette/Compact Disk (CD) or e-mail or on-line via BIR Portal, upon availability of system, of the nationwide Updated Masterlist of Taxpayers as to Type of Ownership a individuals/Corporations/Partnership/Estate/Trust, etc.) classified by the LGU by industry for newly registered taxpayers of the preceding year and