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**CIRCULAR 02-2013**

26 April 2013

**TO : Heads of Departments, Bureaus, Offices and Agencies of the National Government including State Universities and Colleges, Government Owned and/or Controlled Corporations, Government Financial Institutions, and Local Government Units**

**SUBJECT : Mandatory Filing of Tax Returns and Payment of Taxes through the Electronic Filing and Payment System (EFPS) of the Bureau of Internal Revenue (BIR)**

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**1.0 Purpose**

This Circular is issued to clarify the mandatory requirement on the filing of tax returns and payment of taxes through the EFPS of the BIR, and the resulting amendments to the Philippine Bidding Documents (PBDs) for Goods, Infrastructure Projects, and Consulting Services.

**2.0 Coverage**

All Departments, Bureaus, Offices and Agencies of the National Government including State Universities and Colleges, Government-Owned and/or Controlled Corporations, Government Financial Institutions, and Local Government Units.

**3.0 Mandatory Filing of Tax Returns and Payment of Taxes through the EFPS of the BIR**

3.1 Pursuant to the revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184 and Executive Order (EO) No. 398, Series of 2005; Revenue Regulations (RR) No. 3-2005; and, Revenue Memorandum Circular (RMC) No. 16-2005, the submission of Tax Clearance and latest Income and Business Tax Returns were required under the following:

3.1.1 Clause 29.2(a) and (b) of the Instruction to Bidders (ITB) of the PBDs for Goods;

3.1.2 Clause 28.2(a) and (b) of the ITB of the PBDs for Infrastructure Projects; and

3.1.3 Clause 27.2(a) and (b) of the ITB of the PBDs for Consulting Services.

3.2 In its 3<sup>rd</sup> Regular Meeting held on 26 April 2013, the GPPB, after carefully reviewing and deliberating on the mandatory requirement for the filing of tax returns and payment of taxes through the EFPS for taxpayers participating in government procurement, resolved to amend the identified affected provisions of the PBDs.

#### **4.0 Amendments to the PBDs for Goods, Infrastructure Projects, and Consulting Services.**

4.1 The PBDs for Goods were amended as follows:

##### **4.1.1 Section II. Instruction to Bidders**

29.2 Within a non-extendible period of three (3) calendar days from receipt by the bidder of the notice from the BAC that it submitted the LCB, the Bidder shall submit the following documentary requirements:

(a) Tax clearance per Executive Order 398, Series of 2005, as finally reviewed and approved by the BIR.

##### **4.1.2 Section III. Bid Data Sheet**

###### **ITB Clause**

**29.2 (b) *Only tax returns filed and taxes paid through the BIR Electronic Filing and Payment System (EFPS) shall be accepted.***

*NOTE: The latest income and business tax returns are those within the last six months preceding the date of bid.*

4.2 The PBDs for Infrastructure Projects were amended as follows:

##### **4.2.1 Section II. Instruction to Bidders**

28.2 Within a non-extendible period of three (3) calendar days from receipt by the bidder of the notice from the BAC that it submitted the LCB, the Bidder shall submit the following documentary requirements:

(a) Tax clearance per Executive Order 398, Series of 2005, as finally reviewed and approved by the BIR.

4.2.2 **Section III. Bid Data Sheet**

**ITB Clause**

**28.2 (b) *Only tax returns filed and taxes paid through the BIR Electronic Filing and Payment System (EFPS) shall be accepted.***

*NOTE: The latest income and business tax returns are those within the last six months preceding the date of bid*

4.3 The PBDs for Consulting Services were amended as follows:

4.2.1 **Section II. Instruction to Bidders**

27.2 Within a non-extendible period of three (3) calendar days from receipt by the bidder of the notice from the BAC that it submitted the LCB, the Bidder shall submit the following documentary requirements:

(a) Tax clearance per Executive Order 398, Series of 2005, as finally reviewed and approved by the BIR.

4.2.2 **Section III. Bid Data Sheet**

**ITB Clause**

**27.2 (b) *Only tax returns filed and taxes paid through the BIR Electronic Filing and Payment System (EFPS) shall be accepted.***

*NOTE: The latest income and business tax returns are those within the last six months preceding the date of bid*

**5.0** This Circular shall take effect immediately.

**6.0** For guidance and compliance.

(Sgd.)  
**FLORENCIO B. ABAD**  
Chairperson