



Republic of the Philippines  
**GOVERNMENT PROCUREMENT POLICY BOARD**  
**TECHNICAL SUPPORT OFFICE**



**NPM No. 90-2015**

13 October 2015

**MS. AIRAM YDET VALENZUELA**  
**PHILIPPINE INTERNATIONAL TRADING CORPORATION**  
NDC Bldg, 116 Tordesillas,  
Makati City


**Re: Submission of Manually-Filed Income Tax Return**

Dear Ms. Valenzuela:

This is in response to your electronic mail inquiring whether suppliers, especially small companies, who wish to participate in Negotiated Procurement (Small Value) under Section 53.9 of the Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184, may submit manually-filed Income Tax Returns (ITR).

As a rule, the submission of EFPS-filed tax returns is mandatory for all prospective bidders as provided for under Executive Order (EO) No. 398 and Revenue Regulation (RR) No. 3-2005, which have been adopted in GPPB Circular No. 2-2005 stating that tax returns and tax clearance as required by the aforementioned regulations shall also be required to be submitted by bidders in addition to Class "A" Documents under Section 23.1 of the IRR in case of procurement conducted through Public Bidding.

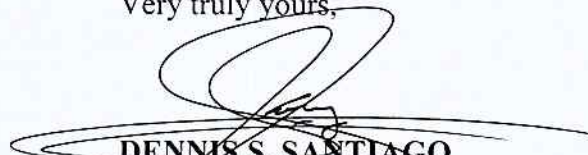
However, the revised IRR of RA 9184 is silent whether or not eligibility documents mentioned under Section 23.1 are likewise required when resorting to any of the Alternative Methods of procurement such as Negotiated Procurement (Small Value). This being the case, the Procuring Entity (PE) has the discretion to determine the applicable documents to be submitted to ensure that it is entering into a contract with a technically, legally and financially capable supplier, contractor or consultant by requiring the submission of relevant documents or through other means."<sup>1</sup>


Accordingly, the PE has the discretion to require the submission of the appropriate document to determine that it is dealing with the rightful supplier, contractor or consultant provided that the required document to be submitted is indicated in the Request for Quotation prior to its dissemination to the rightful bidders. By doing so, the suppliers, contractors or consultant will be well apprised of the requirements and will be mandated to submit said documents at the start of the procurement process. 

<sup>1</sup> Section 3(j), Guidelines for Shopping and Small Value Procurement, dated 23 November 2009.

We hope that this opinion issued by the GPPB-TSO provided sufficient guidance on the matter. Note that this is being issued on the basis of particular facts and situations presented, and may not be applicable given a different set of facts and circumstances. Should there be other concerns, please do not hesitate to contact us.

Very truly yours,



**DENNIS S. SANTIAGO**  
*Executive Director V* 

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