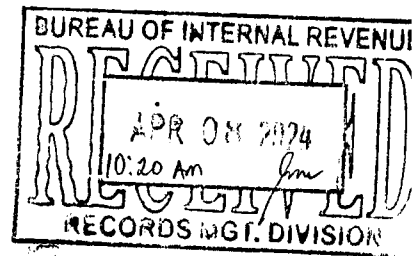


REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
National Office Building  
Quezon City



March 08, 2024

REVENUE MEMORANDUM CIRCULAR NO. 52-2024

**SUBJECT :** Availability of the BIR Electronic Tax Clearance System (eTCS) for Taxpayer-Applicants Registered under Revenue Region No. 8A-Makati City as the Pilot Region

**TO :** All Internal Revenue Officials and Employees, and All Others Concerned

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This Circular is being issued to disseminate the availability of the BIR Electronic Tax Clearance System (eTCS) allowing the taxpayer-applicants registered under Revenue Region No. 8A-Makati City being the Pilot Region to use/access it through the Bureau of Internal Revenue (BIR) website ([www.bir.gov.ph](http://www.bir.gov.ph)) under the eServices icon "eTCS".

In line with the Bureau's Digital Transformation (DX) Roadmap on elevating taxpayer experience and innovating BIR service processes, eTCS is developed as a web-based system that provides a facility for taxpayer-applicants to conveniently file, pay, and receive Tax Clearance Certificate (TCC).

The TCC types and purposes covered by the eTCS for the pilot rollout are the following:

1. Tax Clearance for Bidding Purposes (TCBP) For Non-Large Taxpayers;

The TCBP is issued to individual/non-individual taxpayers who intend to enter into or participate in a contract with the government in the procurement of goods and/or services pursuant to Executive Order No. 398.

2. Tax Clearance for General Purposes (TCGP):

2.1 Philippine National Police (PNP) Supervisory Office for Security and Investigation Agencies (SOSIA) Requirement;

- 2.2 Promotion/Confirmation of Appointment for Military personnel/Government Officials (except Cabinet Members and Department of Foreign Affairs (DFA) Appointees);
- 2.3 Accreditation (except importer/customs broker);
- 2.4 Collection Purposes;
- 2.5 Land Transportation Franchising and Regulatory Board (LTFRB) Requirements for renewal of Franchise;
- 2.6 Bank Loans;
- 2.7 Government Agency Requirements; and
- 2.8 Others (except for Bidding Purposes, Accreditation of importers and custom brokers, sale/transfer of stocks or real properties, and approval of sale/transfer of Certificate of Public Convenience)

The TCGP is issued to taxpayer certifying that he/she/it is tax compliant and has no outstanding tax liability within the Bureau, for purposes mentioned above.

### 3. Tax Compliance Verification Certificate (TCVC)

The TCVC is a pre-requisite and one of the documentary requirements in applying for a TCBP to be secured by all prospective government bidders [except for Non-Resident Foreign Corporation (NRFC), Non-Resident Alien not engaged in trade or business (NRANETB), and Large Taxpayers] from the Collection Section of the concerned Revenue District Office (RDO) where the taxpayer is registered.

### 4. Delinquency Verification Report (DVR)

The DVR is a pre-requisite and one of the documentary requirements in applying for a TCGP to be secured by the taxpayer-applicant from the Collection Section of the concerned RDO where the taxpayer is registered.

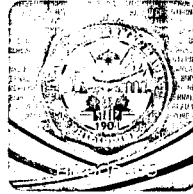
The objectives of the eTCS front office are the following:

- 1. Secure login and registration process;
- 2. View & submit documentary requirements;
- 3. Monitor submission progress;
- 4. Apply for tax clearance seamlessly;
- 5. Secured and effortless payment of Certification and Doc Stamp Fees; and
- 6. Download and access TCC.



All taxpayer-applicants who intend to apply for a TCC shall be guided by a **User's Manual** which can be accessed through eTCS homepage.

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



  
ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue

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