

List of Exceptions to the Right to Access of Information

- a. 60-day period to provide clarification has lapsed;
- b. The requesting party made material misrepresentations in his request;
- c. The Bureau does not have custody of the information requested and is not known to be in the custody of another agency under the Executive Branch;¹
- d. The request is a vexatious FOI request. If the request is denied on this basis, the FDM shall indicate why the FOI request is deemed vexatious (i.e. subsequent identical or substantially similar request from the same requesting party whose request has already been previously granted or denied, reprocessed data as it is already posted in the website, etc.)²
- e. The request falls outside the scope of the FOI program (i.e. the request is a front-line/government service of the agency, etc.)³
- f. Information is covered by Executive privilege;⁴
- g. Privileged information relating to National Security, Defense or International Relations;⁵
- h. Information concerns law enforcement and protection of public and personal safety;⁶
- i. Information is deemed confidential for the protection of privacy of persons and certain individuals such as minors, victims of crimes, or the accused;⁷
- j. Information is confidential and known by reason of official capacity, including those submitted or disclosed by entities to government agencies, tribunals, boards, or officers, in relation to the performance of their functions, or to

¹ See Section 14.5 of the Revised People's Freedom of Information Manual for the BIR.

² See Section 14.6 of the Revised People's Freedom of Information Manual for the BIR.

³ See Section 14.7 of the Revised People's Freedom of Information Manual for the BIR.

⁴ See Memorandum Circular No. 15, s. 2023, issued by the Office of the President entitled "Updating the Inventory of Exceptions to the Right to Access of Information Under Executive Order (EO) No. 02, Series of 2016"

⁵ *Id.*

⁶ *Id.*

⁷ *Id.*

inquiries or investigation conducted by them in the exercise of their administrative, regulatory or quasi-judicial powers;⁸

- k. Records of proceedings or information from proceedings which, pursuant to law or relevant rules and regulations, are treated as confidential or privileged;⁹
- l. Information covers matters considered confidential under banking and finance laws and their amendatory laws;¹⁰
- m. Prejudicial premature disclosure;¹¹
- n. Any records, documents, paper, reports, letters, contracts, containing information regarding the business, income or estate of any taxpayer, secrets, operation, style or work or apparatus of any manufacturer or producer or return or any paper or document requested is covered by Section 270 of the National Internal Revenue Code of 1997, as amended;
- o. Other exceptions to the right of information under laws, jurisprudence, rules and regulations.¹²

⁸ *Id.*

⁹ *Id.*

¹⁰ *Id.*

¹¹ *Id.*

¹² *Id.*