Department of Education

Region V

DIVISION OF CAMARINES SUR

Freedom Sports Complex, San Jose, Pili, Camarines Sur

Tele/Fax 477-33-54

MEMORANDUM

TO	:	**ALL SCHOOL HEADS AND CONCERNED DISBURSING OFFICERS OTHERS CONCERNED**
FROM	:	**ARNULFO M. BALANE, CESO V** Schools Division Superintendent
SUBJECT	:	**SETTLEMENT OF BIR OPEN CASES WITH THE BIR RDO 065**
DATE	:	August 16, 2017

As part of the implementation of school-based financial management way back 2008, non-autonomous schools were advised to secure their schools Tax Identification Number (TIN) from the BIR as a requirement in opening bank accounts at LBP where MOOE download are to be deposited. Upon registration with the BIR, the schools became BIR withholding agents and considered taxpayers which are required to withhold taxes and remit the same to the BIR. Non-withholding and/or non-remittance of taxes would result to incurrence of appropriate charges based on pertinent BIR rules and regulations. Tax is the lifeblood of our nation, hence it is essential that every withholding agent/taxpayer adhere and comply with the rules of the BIR.

However, the BIR issued an order particularly ***OPM-CSS-TSPMD 2016-12-04*** dated December 8, 2016 re: Workaround Procedures for the Issuance of Branch Codes for Qualified DepEd Regional Offices/Division Offices/Implementing Unit Schools which provides that *"Non-Implementing Unit schools shall use the TIN of its Division Office"*. In view thereof, the Division Office issued a memorandum that all taxes withheld by non-autonomous schools shall be remitted by the Division Office starting January 2017. Nevertheless, schools shall continue to file 1600 and 1601E monthly using their school TIN declaring ZERO or NO TRANSACTION until their respective TINs are cancelled.

In a meeting held last August 15, 2017 with the BIR Officials of RDO 065, it was agreed that **all schools requesting for TIN cancellation** should first submit a Certification from the current School Head stating that all taxes withheld by the school from the time of its BIR registration have already been remitted (see attached template). The said certification shall be submitted to the BIR thru the Accounting section of the Division Office not later than **August 31, 2017.**

Penalties and charges, if any, are considered personal liabilities of accountable officers thus cannot be charged to MOOE. Actual payment of BIR charges shall be decided after considering all possible sources and better options are identified.

For guidance and compliance of all concerned.

Heading and Logo of School

CERTIFICATION

This is to certify that *(name of school)* with Tax Identification Number (TIN) _____ has remitted all the taxes withheld from *(date of BIR registration)* up to December 2016 and has no more taxes for remittance to the BIR as of this date.

Issued this ____ day of August, 2017 for reference purposes.

Signature over printed name of School Head