



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION

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REVENUE MEMORANDUM CIRCULAR NO. 87-2016

**SUBJECT:** Clarifying that Obtaining Information from Taxpayers Pursuant to an Exchange of Information Request from a Tax Treaty Partner is Exempt from the Application of Revenue Memorandum Circular (RMC) No. 70-2016.

**TO :** All Revenue Officials and Employees

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This Circular further clarifies Revenue Memorandum Circular (RMC) No. 70-2016.

The Philippines, being a member of the Global Forum on Transparency and Exchange of Information (EOI) for Tax Purposes, adheres to the international standard of timely responding to an EOI request within 90 days through the EOI Section of the International Tax Affairs Division. An EOI request is essentially not aimed at domestic tax liabilities. Consequently, EOI processes, including access to information of taxpayers' records as provided under RMO No. 2-2013 and RMO No. 3-2013, are exempted from the application of RMC No. 70-2016.

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

*Caesar R. Dulay*  
CAESAR R. DULAY

Commissioner of Internal Revenue

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