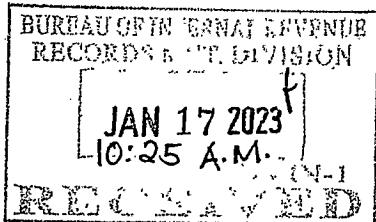




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



16 January 2023

**REVENUE MEMORANDUM CIRCULAR NO. 6-2023**

**SUBJECT :** Circularizing the National Privacy Commission Advisory Opinions Upholding the Authority of the BIR, in its Tax Enforcement, Assessment and Collection Functions, to Obtain Personal and Sensitive Information from Any Person Pursuant to Section 4 (e) of Republic Act (RA) No. 10173, or the Data Privacy Act of 2012, in Relation to Section 5(B) of the 1997 Tax Code, as Amended.

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

For the information and guidance of all internal revenue employees, officials and others concerned, attached herewith as Annexes "A", "B" and "C" are the National Privacy Commission (NPC) Advisory Opinions upholding the authority of the BIR, in the performance of its tax enforcement, assessment and collection functions, to obtain personal and sensitive personal information from any person, including from any office or officer of the national and local governments, government agencies and instrumentalities and government-owned or -controlled corporations, pursuant to Section 4(e) of Republic Act (RA) No. 10173, or the Data Privacy Act (DPA) of 2012, in relation to Section 5(B) of the National Internal Revenue Code (NIRC) of 1997, as amended. They are as follows:

- (1) NPC Advisory Opinion No. 2021-045 dated 29 December 2021 (Annex "A");
- (2) NPC Advisory Opinion No. 2021-028 dated 16 July 2021 (Annex "B"); and,
- (3) NPC Advisory Opinion No. 2020-015 dated 24 February 2020 (Annex "C").

Henceforth, in preparing "access to records letter" to taxpayers and/or third parties involving personal and sensitive personal information, all internal revenue officials/employees concerned are hereby directed to include as legal bases thereof Section 4(e) of the DPA of 2012, aside from Section 5(B) of the NIRC of 1997, as amended.

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

ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue

001473

RECEIVED  
BUREAU OF INTERNAL REVENUE  
RECORDS & STATISTICS DIVISION  
JAN 17 2023  
10:25 A.M.  
RECEIVED