

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue
Quezon City

November 29, 2002

REVENUE MEMORANDUM ORDER NO. 33-2002

SUBJECT: Policies, Guidelines and Procedures on the Sale/Disposal of Acquired/Forfeited Real Properties Transferred in the Name of the Republic of the Philippines Pursuant to Section 216 of the National Internal Revenue Code of 1997, as Amended.

TO : All Internal Revenue Officers and Others Concerned

I. OBJECTIVES:

This Order is issued to:

1. Prescribe policies, guidelines and procedures on the sale of acquired / forfeited real properties transferred in the name of the Republic of the Philippines;
2. Enhance revenue collections through the sale of acquired/forfeited real properties;
3. Ensure a systematic and timely disposal of acquired / forfeited real property(ies) in accordance with existing rules and regulations to avoid further deterioration of its value ;
4. Define the accountability and responsibility of concerned offices and officials /employees on the sale of acquired / forfeited real properties.

II. POLICIES:

In order to achieve the above objectives, the following policies shall be observed:

1. All acquired / forfeited real properties transferred in the name of the Republic of the Philippines, having passed the one year redemption period shall be converted into cash within three (3) years from date of acquisition/forfeiture and/or seizure. Custodians of said properties are required to submit to the Collection Service or its equivalent office under Executive Order No. 114 inventory list of said properties;
2. Sale of acquired forfeited real properties shall be the responsibility of Collection Service or its equivalent office under E.O. 114;
3. The actual conduct of auction sale of acquired properties obtained by the government in payment/satisfaction of taxes, penalties or costs pursuant to

Section 216 of the Tax Code shall be implemented in every Revenue Regional Office by the Regional Office Task Force (ROTF) composed of the Regional Director; Assistant Regional Director; Chief, Collection Division; Chief, Administrative Division; Chief, Legal Division; Chief, Finance Division and Revenue District Officer where the property is located. A National Office Task Force (NOTF) in the National Office (NO) created under a Revenue Special Order shall supervise the implementation of plans and programs relative to the sale of BIR-forfeited assets;

4. The Commissioner shall constitute an “Awards and Bids Committee (ABC)” in the National Office . The ABC in the National Office shall be headed by the Assistant Commissioner, Collection Service or its equivalent office under E.O. 114. The ROTF in the Regional Offices shall act as ABC in their respective Regions and shall be headed by the Regional Director unless delegated to the Asst. Regional Director;
5. Sale of acquired/forfeited properties shall be witnessed by a Commission on Audit (COA) representative to ensure that the processes to be undertaken are in accordance with existing rules and regulations;
6. A Notice of Sale (Annex C) shall be accomplished in quadruplicate and signed by Head, NOTF / ROTF, to contain the following information:
 - a. the floor price or minimum amount of bid;
 - b. the venue and time when public auction shall be conducted;
 - c. location and description of property to be sold;
 - d. terms and manner of payment, whether in cash or manager’s check ;
 - e. a statement that “THE GOVERNMENT RESERVES THE RIGHT TO REJECT OR CANCEL ANY OR ALL BIDS.”;
7. A Notice of Sale (NOS) shall be published once (1) a week for two (2) consecutive weeks in a newspaper of general circulation. The publication of the notice shall be made at least twenty (20) days prior to the actual date of public auction sale pursuant to Section 216 of NIRC of 1997, as amended. Likewise, similar notice shall be posted in conspicuous places/public places in the city, municipality or Barangay where the property is located;
8. Unless the Commissioner provides otherwise, the Minimum Bid Price/Floor Price shall be the fair market value of the real property as determined by the Commissioner, or the fair market value (FMV) per latest Tax Declaration of the Provincial, City, or Municipal Assessors, WHICHEVER IS HIGHER, pursuant to Section 6(E) of the National Internal Revenue Code of 1997;
9. Anyone could bid except foreign nationals, corporations or otherwise, and those disqualified under existing rules and regulations. Employees of the Bureau of Internal Revenue are disqualified from participating in the bidding process;

10. Public auction sale of parcels of land shall be in a Sealed Public Bidding and done parcel by parcel or title by title on a “AS IS WHERE IS BASIS”;
11. Bidders to pre-qualify shall be required to post a bid bond either in cash or manager’s check at least one (1) working day prior to scheduled date of public auction unless ABC allows otherwise. The amount of bond shall be equivalent to ten percent (10%) of floor price/minimum bid price. It shall form part of the payment, if the sale is awarded to the bidder, subject to Policy Nos. 15 and 16 hereof. Bid bond of the losing bidders, however, shall be returned to them after Notice of Award has been released to the winning bidder, unless otherwise allowed by ABC;
12. Only bids equal to or higher than the floor price/minimum bid price shall be evaluated by the ABC;
13. The registered bidder who submits the highest bid shall, after proper evaluation, be awarded the auctioned property. In case of tie-bids, a new sealed bidding shall immediately be conducted among the tie-bidders until such tie is broken;
14. The winning bidder shall pay the full amount of his bid, either in Cash or Manager’s Check, to the CIR, thru the ACIR-Collection Service, BIR National Office Building, for bidding conducted by the National Office, or to the Regional Director, for bidding conducted in the Regional Office, as the case may be, within two (2) days after being notified that the awards made by ABC had been approved by the CIR, through the Deputy Commissioners (ODCIR), Operations Group and Legal Group, or by the Regional Director, as the case may be. Check payments shall be for the account of the Bureau of Internal Revenue;
15. Failure or refusal of the winning bidder to pay the full amount of the bid within the period aforestated shall render the award void and the bidder’s cash bond shall be forfeited in favor of the government unless the Commissioner allows an extension of time to the bidder within which to fully pay the bid price;
16. Any of the following shall constitute grounds for cancellation of awards and/or contract:
 - a. fraudulent acquisition of the property;
 - b. violation of the terms and conditions of awards;
 - c. violation of the terms and conditions in the Certificate of Sale;
 - d. violation of existing laws, rules, regulations, and ordinances;
 - e. other instances analogous to the above-mentioned grounds.
17. In case of default by the winning bidder and the consequent cancellation of the award, the second and the third highest bidder, in the following order, may increase their bid to the amount equal to that of the highest bid and whoever among them tenders a bid equivalent to the bid of the highest bidder shall be awarded the auctioned real property in lieu of the defaulting bidder.

The defaulting highest bidder shall be disqualified to further bid on the rest of the auctioned real property;

18. Acquired real property that has been repossessed through cancellation of award or sale shall be redisposed in accordance with the same procedures in this RMO;
19. All taxes and expenses relative to the transfer and issuance of certificate of title and/or tax declaration shall be borne by the winning bidder immediately upon signing and approval of the Certificate of Sale;
20. All awards made by the ABC (National Office/Regional Office) shall be subject to the prior clearance by the CIR as reflected in the duly signed "List of Properties Sold Through Public Auction For Issuance of Certificate of Sale" (Annex K);
21. The winning bidder shall be responsible at his own expense for the ejection of squatters and/or occupants, if any, on the auctioned real property;
22. Unless the Commissioner provides otherwise, for purposes of evaluation of the bid offers, the Minimum Bid Price/Floor Price for the property shall be the highest among the following:
 - i. The latest fair market value as determined by the Commissioner of Internal Revenue ;
 - ii. The fair market value (FMV) shown in the latest tax declaration issued by the provincial, city or municipal assessor;
 - iii. The proportionate or corresponding amount of deficiency internal revenue tax/es, including increments, which was given up by the government/or considered satisfied or collected as a result of the forfeiture proceedings, including the cost to maintain and cost of forfeiture; or
 - iv. The purchase price offered/proposed by the former owner/s or any party by way of negotiated sale of the acquired real estate;
23. There should at least be three bidders for every property to have a successful bidding process for the property;
24. Negotiated or private sale of real property shall be resorted to as a consequence of failed public bidding for two (2) consecutive times subject to the approval of the Secretary of Finance pursuant to Section 216 of the NIRC of 1997;
25. All restrictions imposed by law, rules and agreements on the disposition of agricultural land , pasture land, fish pond and other classification of real property shall be observed and respected;

26. All awards of the region shall be reviewed by the NOTF and confirmed by the CIR, thru the DCIR-OG, before the Notice of Award/Certificate of Sale be released to the taxpayer. ROTF shall accomplish Annex "J" while NOTF shall accomplish Annex "K".

III. GUIDELINES AND PROCEDURES:

A. Regional Office Task Force (ROTF)

1. Transmit to NOTF "Inventory of Forfeited/Acquired Real Properties" (Annex A) signed by the Regional Director of the region having custody over the forfeited real properties registered in the name of the Republic of the Philippines;
2. Conduct ocular inspection of the real property under its jurisdiction which are to be disposed in order to obtain a first hand observation of the status and condition of the property, its marketability or ability to attract prospective buyers, as the need may arise;
3. Secure a location/vicinity map from the Assessor's Office and prepare an updated list of properties registered in the name of the Republic of the Philippines with the following data:
 - a. Name of Previous Registered Owner/Taxpayer;
 - b. Title Number/Year of Issuance of OCT/TCT/CCT;
 - b. 1. Under the Name of the Republic of the Philippines
 - b. 2. Under the Name of the Previous Owner
 - c. Latest Tax Declaration Number/Year of Effectivity;
 - d. Lot Number;
 - e. Block Number;
 - f. Location;
 - g. Area;
 - h. Property Classification;
 - i. Current Fair Market Value as Determined by the BIR;
 - j. Current Fair Market Value as Determined by the Assessor;
 - k. Amount of Tax Satisfied/Paid.
4. Determine the floor price of properties for auction sale;
5. Coordinate with COA, and ABC of the Region relative to sale/disposal of acquired/forfeited real properties under its jurisdiction;
6. Post Notice of Sale at the entrance of the Provincial, City, Municipal Buildings, Barangay Halls, Revenue District Office and other public and conspicuous places where the property is located;
7. Post Notice of Sale at the location of the property stating: "THIS PROPERTY IS FOR SALE. INTERESTED PARTIES MAY CONTACT THE NEAREST BIR OFFICE";
8. Supervise the public auction sale of acquired assets located within its jurisdiction;
9. Consolidate reports on auction conducted by ABC and submit to NOTF within ten (10) working days from the conduct of the auction sale;

10. Prepare and submit to the approving authority the necessary documents (i.e., the Certificate of Sale and other pertinent papers) to effect the transfer of properties to the winning bidders.

B. NOTF

1. Determine which property is to be sold/disposed based on inventory submitted by the Regional Director or Assistant Commissioner that have custody over said properties;
2. Recommend to the CIR the conduct of public sale at the National Office of acquired/forfeited real properties not sold at the Regional Office;
3. Request for authority to publish/advertise the auction sale of all acquired/forfeited properties nationwide (Annex B) and for the allocation of necessary funds for the purpose;
4. Prepare Notice of Sale (Annex C) to be signed by the Assistant Commissioner, Collection Service and attach to the request for authority to publish (Annex B) and for the allocation of necessary funds;
5. Cause the publication of Notice of Sale of all acquired forfeited real properties nationwide in leading newspaper of general circulation once a week for two (2) consecutive weeks, and post in the website in coordination with Tax Information and Education Division and the Corporate Communication Division, respectively;
6. Coordinate with COA, Realty Appraisers and Brokers, tri-media and other external agencies/entities before actual conduct of public auction to ensure that bids and awards processes undertaken are in accordance with the existing rules and regulations and that the participation of stakeholders in the bidding process is maximized;
7. Monitor the sale of acquired/forfeited properties by the ROTF;
8. Provide administrative support to the ABC;
9. Coordinate and submit semi-monthly progress report on the sale of acquired/forfeited real properties to the CIR, DCIR for Operations Group, and DCIR for Resource Management Group.

C. AWARDS AND BIDS COMMITTEE (ABC) AT THE NATIONAL OFFICE AND REGIONAL OFFICE

1. Receive from prospective bidders Application for Bid (Annex D);

2. Register in the Bid Registry (Annex E) all prospective bidders upon submission of duly signed Bidders Acknowledgement and Undertakings (Annex F) and upon presentation of the Official Receipt (OR) representing the 10% prequalification bond posted, taxpayer's Community Tax Certificate (CTC) and Tax Identification Number (TIN);
3. Provide bidder with guidelines on the Public Auction Sale (Annex G);
4. Make arrangements for the bid conferences and opening of bids;
5. Receive and open sealed bids submitted by bidders in the presence of a COA representative as witness;
6. Accomplish Abstract of Canvass (Annex H) and submit the same to the CIR, thru DCIR-Operations Group, or to the Regional Director, as the case may be, within 10 working days from date of sale;
7. Deliberate and resolve issues of tie-bids and/or cancelled bids;
8. Announce and issue to winning bidder Notice of Award after the sale has been confirmed by the CIR;
9. Recommend final approval of award to the winning bidder;
10. Issue Certificate of Sale as approved by the Commissioner of Internal Revenue or the Regional Director, as the case may be, to winning bidder upon confirmation of full payment of bid price by the Collection Service or Collection Division, respectively, and after confirmation of the sale by the CIR;
11. Notify defaulting bidder of cancellation of bids and forfeiture of posted bond with concomitant notification of the 2nd and 3rd highest bidder that they may increase their bids to the amount equivalent to that of the highest bid;
12. Prepare and submit report on the conduct of public bidding within ten (10) working days to the Head, NOTF or 2 working days to Head ROTF, from date of public auction sale.

D. COMMISSIONER OF INTERNAL REVENUE (FOR ACTIVITIES IN THE NATIONAL OFFICE)/REGIONAL DIRECTOR (FOR ACTIVITIES IN THE REGIONAL OFFICE):

1. Constitute members of the committee to conduct actual inspection of forfeited/acquired real properties for sale/disposal, if the need arises;
2. Constitute members of the ABC to conduct actual bidding;
3. Sign Notice of Award to the winning bidder;

4. Approve Certificate of Sale;
5. Sign cancellation of awards on the grounds stated in policies 15 and 16 of this RMO;
6. Recommend negotiated or private sale after two (2) failed auction sales.

E. REVENUE DISTRICT OFFICER (RDO):

1. Act as custodian of the forfeited property within its jurisdiction until such time that they are transferred to the winning bidder;
2. Prepare and submit to ROTF inventory of forfeited real and personal properties under its custody;
3. Transmit dockets of forfeited real properties to the Chief, Collection Division;
4. Sign formal request for employing the services of a duly licensed private geodetic engineer or surveyor and/or a geodetic engineer/surveyor provided by the Bureau of Lands or Land Registration Authority who shall survey properties that are unregistered, the evidence of ownership of which is only a tax declaration or even titled but cannot be identified or located;

F. COLLECTION DIVISION

1. Maintain an updated inventory and records of seized properties within the region;
2. Prepare and submit to ROTF/NOTF Inventory of Forfeited/Acquired Real Properties titled/registered in the Name of the Republic of the Philippines (RP) (Annex H) under its custody;
3. Receive and consolidate the following reports for submission to ACIR, Collection Service and CIR:
 - a. Inventory of forfeited/acquired properties for sale and disposal;
 - b. List of properties sold/disposed and
 - c. Ending inventory of properties.
4. Verify full payment of bid price by the winning bidder.

G. ADMINISTRATIVE DIVISION

1. Serve as repository of dockets and records of acquired/forfeited properties transferred in the name of RP;

2. Act as custodian of titles, tax declarations, other official records and pertinent documents of forfeited real properties;
3. Keep records of the conduct of the sale, copies of awarded titles and other related documents on the sale.

H. FINANCE DIVISION (FOR ACTIVITIES IN THE REGIONAL OFFICE)/GENERAL SERVICES DIVISION (FOR ACTIVITIES IN THE NATIONAL OFFICE)

1. Receive and issue corresponding OR for pre-qualification bonds (cash / manager's check) deposited by prospective bidders;
2. Safekeep bond deposits of prospective buyers until winning bidders is announced;
3. Return to non-winning bidders their bonds deposit;
4. Receive payment of winning bidder and issue the corresponding official receipt;
5. Remit to Bureau of Treasury (BTr) through Authorized Government Depository Banks (AGDB) deposit and payment of winning bidder, and forfeited deposits of defaulting bidder;
6. Prepare necessary reports to NOTF or ROTF and other offices, i.e., Revenue Accounting Division, Collection Service, Collection Division, DCIR-OG, and CIR.

I. REVENUE ACCOUNTING DIVISION:

1. Prepares Journal Entry Voucher (JEV) to record the sale/disposal of acquired/forfeited properties using the entries prescribed by the Commission on Audit based on the reports and other documents submitted by the Collection Enforcement Division and the Finance Division of regional offices;
2. Sends JEV and supporting documents to COA for post audit.

J. CORPORATE COMMUNICATION DIVISION (CCD)/TAXPAYER INFORMATION & EDUCATION DIVISION (TIED):

1. Arrange for the advertisement/publication of Notice of Sale in coordination with Collection Service, Financial and Administrative Service (FAS) and other offices concerned;
2. Coordinate the tri-medial exposure on the sale of forfeited/acquired real properties;
3. Post the Notice of Sale in the BIR website.

K. COLLECTION SERVICE

1. Monitor the management, safekeeping and disposal of acquired/forfeited real properties;
2. Prepare and submit to the Deputy Commissioner, Operations Group, a Consolidated Inventory List of forfeited/acquired properties submitted by custodians of the said properties;
3. Monitor collection from the sale of acquired/forfeited real properties;
4. Review and initial reports relative to acquired/forfeited real properties, including documents on the sale of said properties;
5. Prepare report to the Department of Finance (DOF) and COA relative to the sale of acquired/forfeited properties.

L. FINANCIAL AND ADMINISTRATIVE SERVICE:

1. Process request for authority to publish NOS;
2. Allocate necessary funds for publication/advertisement and conduct of the sale of forfeited/ acquired real properties;

M. DEPUTY COMMISSIONER, OPERATIONS GROUP

1. Reviews and initials the letter of recommendation and other documents approving the sale of acquired/forfeited real properties;
2. Initial on documents/reports on the sale of forfeited/acquired real properties for submission to COA and DOF.

N. DEPUTY COMMISSIONER-LEGAL AND INSPECTION GROUP

1. Reviews and initials the letter of recommendation and other documents approving the sale of acquired/forfeited properties.

IV. REPEALING CLAUSE

All Revenue Memorandum Orders and Circulars inconsistent herewith are hereby amended/modified accordingly.

V. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue
Quezon City

November 29, 2002

MEMORANDUM TO:

OPM-DCIR-2002-11-06

ALL REGIONAL DIRECTORS

This refers to the public bidding/sale of acquired/forfeited real properties, scheduled on December 2, 2002, in revenue regional offices nationwide.

Please take note that the following real properties shall be excluded from aforesaid sealed public bidding:

1. All real properties classified as "Agricultural" and "Pasture lands", pursuant to Executive Order (EO) No. 407, as amended by EO 448, and its implementing administrative orders;
2. All real properties with questionable title of ownership and/or currently with pending legal issues;
3. All real properties not yet consolidated or transferred in the name of the Republic of the Philippines;
4. All properties not listed in the Notice of Sale published on the November 2 and 12, 2002, issues of the Philippine Daily Inquirer and those not included in the list forwarded by the Collection Service to the Revenue Regional Offices.

Notably, no pre-qualification bond and/or application to bid shall be accepted which includes the aforesaid properties.

Likewise, all prospective bidders shall be duly informed that the floor price on the property subject to bid shall be subject to further review and evaluation by the NOTF/ROTF to ensure compliance with the provisions of pertinent revenue issuances.

Announcement and/or notice on the foregoing shall be given to prospective bidders before the start of the bidding process.

(Original Signed)
LILIAN B. HEFTI
Deputy Commissioner
Operations Group

J-

Annex "A"

RDO NO. _____ - _____
RR NO. -

**INVENTORY OF FORFEITED/ACQUIRED REAL & SEIZED PERSONAL
PROPERTIES TITLED/CONSOLIDATED IN THE NAME OF REPUBLIC OF THE PHILIPPINES**
as of _____, 2002

Prepared by:

(Name of Custodian of Titles,
Position and Place of Assignment)

Attested by:

Head of Office

ANNEX "G"

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

_____, 200____

GUIDELINES ON THE PUBLIC AUCTION SALE

The following are the guidelines on the public auction sale of acquired/forfeited real properties in the name of Republic of the Philippines/Government of the Philippines, scheduled on 200____ for the information and guidance of any or all prospective bidders, to wit:

1. Prospective bidders may see the detailed description of the said properties including the brief description of the improvements thereon, at the office of the Regional Office Task Force (ROTF)/Regional Director, Revenue Region No. _____ - _____ where the bid forms and the manner and conduct of the Bidding and other particulars my be obtained during working days from 8:00 a.m. to 12:00 noon and 1:00 p.m. to 5:00 p.m.;
2. All bids shall be contained in a BID FORM supplied by the Awards and Bids Committee (ABC), placed in sealed envelope and submitted on or before _____ of _____, 200____ to the Committee of the Revenue Regional Office;
3. The Public Auction Sale must be in a SEALED PUBLIC BIDDING, i.e., all Bids shall be submitted to the Awards and Bids Committee (ABC) in a sealed envelope and shall be opened only in public during the close of Auction Sale;
4. The auction sale of the parcels of land as published in _____ - shall be done parcel by parcel or title by title on "AS IS WHERE IS BASIS";
5. Anyone could bid except foreign nationals, corporations or otherwise, which are prohibited by the Philippine Constitution and laws to own real estate properties in the Philippines, and those disqualified under existing rules and regulations;
6. All prospective bidders shall register before the auction sale with the ABC by presenting the receipt of the cash bond together with their Community Tax Certificate (CTC) and Taxpayer's Identification Number (TIN);
7. Each bid must be accompanied by a bidder's bond in the form of Cash/Manager's Check issued by any commercial bank payable to the Bureau of Internal Revenue in the amount equivalent to ten percent (10%) of the floor price. No other form of bid bond will be accepted. The bond shall be paid to the General Services Division, for properties auctioned in the National Office, or to the Finance Division of the Revenue Region where the auction is to be held. The bond shall

- form part of the bid or payment if the sale is awarded to the bidder, unless forfeited by reason of default. The bond of the losing bidder will be returned to them, without interest, as soon as the Notice of Award has been issued, unless otherwise allowed by the ABC;
8. The minimum price or floor price for each parcel of land will be indicated on the BID FORM;
 9. Only bids equal to or higher than the floor price/minimum bid price as specified in the Notice of Sale (NOS), shall be evaluated by the Awards and Bids Committee (ABC);
 10. There should be at least three (3) bidders for every property to have a successful bidding process for the property;
 11. The Registered Bidder who submits the highest bid shall, after proper evaluation, be awarded the auctioned property. In case of tie-bids, a new sealed bidding shall immediately be conducted among the tie-bidders until such tie is broken;
 12. The highest bidder shall pay the full amount of his bid either in Cash or Manager's Check issued in the name of the Commissioner of Internal Revenue/Bureau of Internal Revenue, to the General Services Division, BIR-NOB, or to the Regional Finance Division, as the case may be, within two (2) days after receipt of the Notice of Award unless the CIR, in meritorious cases, allows an extension of time within which to fully pay the bid price;
 13. The winning bidder shall be responsible at his own expense for the ejectment of squatters and/or occupants, if any, on the property awarded to him;
 14. All taxes and expenses relative to the transfer and issuance of certificate of title and/or tax declaration shall be borne by the winning bidder immediately upon signing and approval of the Certificate of Sale;
 15. In case of default by the winning bidder and the consequent cancellation of the award, the second and the third highest bidder may increase their bid to the amount equal to or higher than that of the highest bid and whoever among them tenders a bid equivalent to or higher than the bid of the defaulting highest bidder shall be awarded the auctioned real property. The defaulting highest bidder shall be disqualified to further bid on the rest of the auctioned property;
 16. Failure or refusal of the winning bidder to pay the full amount of the bid within the period afore-stated shall render the award void and the bidder's cash bond shall be forfeited in favor of the government;

17. In case there is no bidder or if the highest bid for the real properties is less than the minimum or floor price, or if the floor price is later found to be not the current fair market value of the property, or if the bid price is found to be disadvantageous to the government, the bid shall be cancelled;
18. All awards made by the ABC of the National Office shall be subject to the final approval of the CIR whereas those auctions done in the Revenue Regional Office shall be reviewed by the NOTF and confirmed by the CIR, thru the DCIR-OG, before the Notice of Award/Certificate of Sale be released to the taxpayer;
19. Any of the following shall constitute grounds for cancellation of awards and/or contract:
 - a. fraudulent acquisition of the property;
 - b. violation of the terms and conditions of awards;
 - c. violation of the terms and conditions in the Certificate of Sale;
 - d. violation of existing laws, rules, regulations, and ordinances;
 - e. other instances analogous to the above-mentioned grounds.
20. Acquired real property that has been repossessed through cancellation of award or sale shall be redispersed in accordance with the same procedures as provided under Revenue Memorandum Order No. 33-2002;
21. Negotiated or private sale of real property shall be resorted to as a consequence of failed public bidding for two (2) consecutive times subject to the approval of the Secretary of Finance pursuant to Section 216 of the NIRC of 1997;
22. All restrictions imposed by law, rules and agreements on the disposition of real properties in the name of the Republic of the Philippines should be observed and respected;

(THE BUREAU OF INTERNAL REVENUE RESERVES THE RIGHT TO REJECT OR CANCEL ANY OR ALL BIDS, TO WAIVE ANY FORMALITY THEREIN, AND TO ACCEPT SUCH BIDS AS MAY BE CONSIDERED MOST ADVANTAGEOUS TO THE GOVERNMENT, OR TO CALL-OFF THE BIDDING PRIOR TO ACCEPTANCE OF THE BIDS AND TO CALL FOR A NEW BID UNDER AMENDED RULES.)

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue

By: _____
(Head, NOTF/ROTF)

ANNEX "F"

BIDDERS ACKNOWLEDGEMENT & UNDERTAKING

I/We carefully read and fully understood the Guidelines of the Public Auction Sale and acknowledge that my/our bid for the _____
(PROPERTY)

is submitted with conformity to the conditions as stated in the Guidelines for Public Auction Sale and I/We agree to abide by vendor's decision

Bidding Entity _____
Submitted By _____
Name _____ Position _____

Signature _____
Date _____
TIN _____
CTC _____

ANNEX "C"

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE

NOTICE OF SALE
(*For Real and Personal Property*)

TO WHOM IT MAY CONCERN:

Pursuant to the provisions of Section 216 of the National Internal Revenue Code of 1997 as amended, the undersigned will sell at public auction for cash to the highest bidder at,

(*address*)

on the _____ day of _____, 200____ beginning at _____ o'clock _____ M of said day, the following acquired/forfeited real properties of Bureau of Internal Revenue in the name of the Republic of the Philippines/Government of the Philippines, described as follows;

DESCRIPTION OF THE PROPERTY/IES
(*If more space is needed, use reverse side*)

The Bureau of Internal Revenue reserves the right to reject or cancel any or all bids, to waive any formality therein, and accept such bids as may be considered most advantageous to the government, or call-off a bidding prior to acceptance of the bids and call for a new bid under amended rules. The decision of the Awards and Bids Committee (ABC) of the Bureau of Internal Revenue is final and binding

Done in the City/Municipality of _____, Province of _____, Philippines,
this _____ day of _____, 200____.

COMMISSIONER OF INTERNAL REVENUE
By:

(Head NOTF/ROTF)
Signature over Printed Name of Authorized Revenue Officer

(Position>Title)

ANNEX “B”

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

(National Office Task Force)

(Date)

MEMORANDUM FOR:

The Commissioner of Internal Revenue

May I request for an authority to publish the NOTICE OF SALE on the acquired/forfeited real properties registered in the name of REPUBLIC OF THE PHILIPPINES, situated in:

(SEE: ATTACHED ANNEX “C”)

The same is absolutely needed as the (name of newspaper) in which we intend to publish the aforesaid **NOTICE OF SALE** needs a certification/authority as to the availability of funds.

Considering that we intend to publish this the soonest possible time, your immediate approval on this request is desired.

Respectfully submitted:

(Head, NOTF)

A P P R O V E D:

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue

ANNEX "D"

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

APPLICATION FOR BID

_____ (Date)

Name of Applicant: _____
City Address: _____
Provincial Address: _____
Telephone Number: _____
Taxpayer's Identification Number: _____

FACTS OF THE PROPERTY TO BE BID

A parcel of land situated in the _____ under TCT/OCT/CCT NO. _____
containing an area of _____ (_____) more or
less, including the improvements thereon owned by the Republic of the Philippines/
Government of the Philippines.

Floor Price: _____
Amount of Bid: _____
Kind of Payment: _____ (Cash or Manager's Check)

_____ (Bid Applicant)

NOTED BY:

_____ (Head, NOTF/ROTF)

: _____

_____ (Chairman, Awards and Bids Committee)

Annex "E"

BUREAU OF INTERNAL REVENUE
BID REGISTRY

NO.	DATE OF SUBMISSION OF BID	NAME OF BIDDER	TIN NO.	ADDRESS	PROPERTY DESCRIPTION
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

Attested by:

Prepared by:

Head, Office Task Force

Chairman, Awards & Bids Committee

ABSTRACT OF CANVASS

Annex "H"

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

ABSTRACT OF CANVASS

FACTS OF THE PROPERTY TO BID

(Give a brief description of the property)

Floor Price/Minimum Bid Price: _____

Bidders

	<u>Name and Address</u>	<u>Amount Bid</u>
1.		
2.		
3.		
4.		
5.		

Awards and Bids Committee (ABC): _____

Witnesses : _____ Noted by: _____
(Head NOTF/ROTF)

Annex "I"

RR NO. _____ - _____

**LIST OF ACQUIRED/FORFEITED REAL & SEIZED
PERSONAL PROPERTIES SOLD
as of _____, 2002**

Submitted by:

Head, ROTF

REVENUE REGION NO. _____ -
LIST OF PROPERTIES SOLD THROUGH PUBLIC AUCTION FOR ISSUANCE OF CERTIFICATE OF SALE

DATE : _____

This is to certify that the foregoing real properties titled in the name of the Republic of the Philippines sold through the Public Auction last December 2, 2002 has passed the evaluation in criteria set forth under existing rules and regulations. Recommendation for the issuance of the Certificate of Sale to the winning bidder is hereby recommended.

Recommending Approval

Reviewed by:

Chief, Collection Division

Chief, Assessment Division

Chief, Finance Division

Regional Director

NOTF

Chief Legal Division

Chief Administrative Division

Asst. Regional Director

Witnessed by:

COA Representative

Annex "K"

**BUREAU OF INTERNAL REVENUE
DILIMAN, QUEZON CITY**

DATE : _____

This is to certify that upon proper review and evaluation, the corresponding Certificate of Sale may now be issued by the ABC of that Regional Office which shall effect the transfer of the property/ies to the winning bidder/s as herein specified.

Recommending Approval

Approved:

NOTF

DCIR - Operations Group

Commissioner of Internal Revenue