

ADVISORY ON ELECTRONIC TAX CLEARANCE

PAGE NOS.

**REVENUE MEMORANDUM CIRCULAR
NO. 01-2025** **2**

Availability of the BIR Electronic Tax Clearance System for taxpayer-applicants registered under Revenue Region Nos. 7A - Quezon City, 7B - East NCR, and 8B - South NCR

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**AVAILABILITY OF THE BIR ELECTRONIC TAX CLEARANCE SYSTEM(eTCS) FOR
TAXPAYER-APPLICANTS UNDER RR 7A, 7B, AND 8B**

The eTCS is developed as a web-based system that provides a facility for taxpayer-applicants to conveniently pay and receive Tax Clearance Certificate (TCC). The eTCS can be used/accessed through the BIR website (www.bir.gov.ph) under the eServices icon "eTCS."

I. TCC types and purposes covered by eTCS

The following are the TCC types and purposes covered by the eTCS:

TCC TYPES AND PURPOSES	DESCRIPTION
TAX CLEARANCE FOR BIDDING PURPOSES (TCBP) FOR NON-LARGE TAXPAYERS	This is issued in relation to participating/entering into gov't contracts.
TAX CLEARANCE FOR GENERAL PURPOSES (TCGP)	This is issued to taxpayer for the following specific purposes: a. PNP Supervisory Office for Security and Investigation Agencies (SOSIA) Requirement; b. Promotion/Confirmation of Appointment for Military personnel/Government officials (except Cabinet Members and DFA Appointees); c. Accreditation (except importer/customs broker; d. Collection purposes; e. LTFRB franchise renewal; f. Bank Loans; g. Government Agency Requirements; and h. Others (except for Bidding Purposes, Accreditation of importers and customs brokers, sale/transfer of stocks or real properties, and approval of sale/transfer of Certificate of Public Convenience)

TCC TYPES AND PURPOSES	DESCRIPTION
TAX COMPLIANCE VERIFICATION CERTIFICATE (TCVC)	It is a pre-requisite and one of the documentary requirements in applying for TCBP.
DELINQUENCY VERIFICATION REPORT (DVR)	It is a pre-requisite and one of the documentary requirements in applying for a TCGP.

II. Functionalities and objectives of the eTCS front office

1. Secure login and registration process;
2. View & submit documentary requirements;
3. Monitor submission progress;
4. Apply for a tax clearance seamlessly;
5. Secured and effortless payment of Certification and Doc Stamp Fees; and
6. Download and access TCC.

Source:

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