



Republika ng Pilipinas
KAGAWARAN NG KATARUNGAN
Department of Justice
Manila

033

DEPARTMENT CIRCULAR NO.

TO: ALL REGIONAL, PROVINCIAL, AND CITY PROSECUTORS (AND THEIR ASSISTANTS), STATE PROSECUTOS, AND PROSECUTION ATTORNEYS IN THE NATIONAL PROSECUTION SERVICE

SUBJECT: GUIDELINES ON SUBMISSION OF CERTIFIED TRUE COPIES OF DOCUMENTS RELATIVE TO CASES INVOLVING VIOLATION OF PHILIPPINE TAX AND CUSTOMS LAWS

DATE: AUG 24 2023

In view of the mandatory requirements of the Court of Tax Appeals and the Regional Trial Courts regarding the filing of cases involving violations of Philippine tax and customs laws, the following guidelines are hereby promulgated:

1. For every count in all complaints filed by the Bureau of Internal Revenue (BIR) and the Bureau of Customs (BOC) involving violations of Philippine tax and customs laws, respectively, said agencies shall be required to submit to the investigating prosecutor no less than ten (10) sets of certified true copies of the documents that form part of the complaint, and other subsequent pleadings as annexes and/or exhibits thereof.
2. Likewise, the certified true copies should be legible and shall indicate the name, position, and title of the person so certifying.
3. If, during preliminary investigation, the foregoing requirements have not been complied with, the investigating prosecutor shall nevertheless continue with the preliminary investigation, using as basis the photocopies of the documents submitted. No dismissals on this sole basis shall be allowed.
4. If there is a finding of probable cause and the case is recommended for filing, and there was non-compliance with the requirements on certified true copies of the documents, the investigating prosecutor shall direct the BIR or the BOC, as the case may be, to submit certified true copies of the documents within a period of thirty (30) days. Failure to timely submit the same shall

result in the case being archived, subject to its revival upon the filing of a *Motion to Revive* by the concerned bureau.

5. On the other hand, if there is no finding of probable cause due to insufficiency of evidence, the investigating prosecutor shall then issue a resolution dismissing the case.

All prosecutors are hereby directed to strictly implement the provisions of this Circular.

All department circulars, orders, and issuances inconsistent herewith are hereby revoked. This Circular takes effect immediately and remains in force until further orders.

For strict compliance.


JESUS CRISPIN C. REMULLA
Secretary

Copy furnished:

All concerned.

Department of Justice

CN: 0202308201

