



Republika ng Pilipinas
KAGAWARAN NG KATARUNGAN
Department of Justice
Manila

DEPARTMENT CIRCULAR NO. 005

MIG-DC _____

TO: ALL REGIONAL, PROVINCIAL, AND CITY PROSECUTORS (AND THEIR ASSISTANTS), STATE PROSECUTORS, 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: APR 11 2019

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 and the Bureau of Customs involving violations of Philippine tax and customs laws, respectively, said agencies shall be required to submit 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 said certified true copies should be legible and shall indicate the name, position, and title of the person so certifying.
3. Failure to comply with the foregoing requirements shall be cause for the outright dismissal of a complaint.

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.

MENARDO I. GUEVARRA
Secretary

Copy furnished: ALL CONCERNED.

Department of Justice
CN: 0201904101

