

Tax in a dot

Availability of the BIR Electronic Tax Clearance System (eTCS) for select taxpayer-applicants



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Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.



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Availability of the BIR Electronic Tax Clearance System (eTCS) for select taxpayer-applicants

The Bureau of Internal Revenue (BIR) released its Electronic Tax Clearance System (eTCS), which allows taxpayer-applicants registered under Revenue Region (RR) No. 7A – Quezon City, RR No. 7B – East NCR, and RR No. 8B – South NCR to use or access it through the BIR website under eServices.

The eTCS is a web-based system designed to streamline the filing, payment, and receipt of Tax Clearance Certificate (TCC).

The TCC types and purposes covered by the eTCS for the pilot rollout are as follows:

1. Tax Clearance for Bidding Purposes (TCBP) for non-large taxpayers – The TCBP is issued to individual/non-individual taxpayers who intend to enter into or participate in a contract with the government in the procurement of goods and/or services pursuant to Executive Order No. 398.
2. Tax Clearance for General Purposes (TCGP) – The TCGP is issued to taxpayers certifying that they are tax compliant and have no outstanding tax liability with the BIR.
3. Tax Compliance Verification Certificate (TCVC) – The TCVC is a prerequisite for TCBP application and must be secured by all prospective government bidders except non-resident foreign corporation (NRFC), non-resident aliens not engaged in trade or business (NRA-NETB), and large taxpayers from the Collection Section of the concerned Revenue District Office (RDO) where the taxpayer is registered.
4. Delinquency Verification Report (DVR) – The DVR is a prerequisite for TCGP application and must be secured by the taxpayer-applicant from the Collection Section of the concerned RDO where the taxpayer is registered.

The functionalities and objectives of the eTCS front office are the following:

1. Provide a secure login and registration process
2. Offer a secure and effortless payment of certification and documentary stamp duties
3. View and submit documentary requirements
4. Monitor submission progress
5. Apply for tax clearance seamlessly
6. Download and access TCC

For detailed guidelines and procedures, please see attached Revenue Memorandum Circular No. 1-2025 for your reference.

2025 Tax Calendar

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