

Tax in a dot

RMO 2-2025: Guidelines in the issuance of TCFG



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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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TAX 2025-06

Guidelines on the issuance of TCFG

The Bureau of Internal Revenue (BIR) issued the policies, guidelines, and procedures on the issuance of Tax Clearance Certificate for Final Settlement of Government Contracts (TCFG).

All persons who have existing contracts with the government shall secure from the BIR an updated TCFG certifying that they have no outstanding tax liabilities and that they have duly filed the latest income and business tax returns and paid the corresponding taxes due thereon.

Similarly, all government contractors classified as *non-large taxpayers* who have existing contracts with the government are required to secure Tax Compliance Verification Clearance for Final Settlement of Government Contracts (TCVC-FG), which shall be issued on a per contract basis.

The processing offices authorized to receive applications for TCVC-FG and TCFG are as follows:

Tax Clearance Certificate	Taxpayer Classification	Processing Office
TCVC-FG	Non-large taxpayers	Collection Section of the concerned Revenue District Office (RDO)
TCFG	Non-large taxpayers	Tax Clearance Section (TCS) of the Regional Collection Division
	Large taxpayers	Large Taxpayers Division (LTD)-Cebu, LTD-Davao, or Large Taxpayers Collection Enforcement Division (LTCED)
	Non-Resident Foreign Corporation (NRFC), Non-Resident Alien Not Engaged in Trade or Business (NRA-NETB), and other entities authorized by the Commissioner of Internal Revenue (CIR)	Accounts Receivable Monitoring Division (ARMD)

All contractors, except for NRA-NETB and NRFC, are required to submit one (1) original copy of *Certification of Collectible Final Payment* issued by the concerned government agency, duly approved by the Chief, Accounting/Finance Division or Treasurer of the said government agency.

Enumerated below are the criteria that must be satisfied by the taxpayer-applicant before the TCVC-FG and TCFG are issued:

1. No open valid “stop-filer” cases.
2. A regular user of the BIR’s Electronic Filing and Payment System (eFPS) from the time of enrolment up to the time of filing of the renewal of TFCG for those with previously issued TFCG.
3. Not tagged as “Cannot be Located (CBL)” taxpayer.
4. No Accounts Receivable/Delinquent Account (ARDA).
5. No pending criminal information filed in any court of competent jurisdiction arising from any tax or tax-related cases.

The TCVC-FG and TCFG shall have a validity period as illustrated below unless sooner revoked for valid reasons and shall be signed/approved by the following BIR officials:

Tax Clearance Certificate	Taxpayer Classification	Approving Revenue Official	Validity Period
TCVC-FG	Non-large taxpayers	Revenue District Officer	Ninety (90) days
TCFG	Non-large taxpayers	Chief, Collection Division of the Revenue Regional Office	One (1) year



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