



Republic of the Philippines
DEPARTMENT OF FINANCE
Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

DOF OPINION NO. 008.2020

NATIVIDAD T. MARTINEZ
Chairperson, Board of Trustees
CORDIS MARIAE SCHOOL
Gate 1, MRB Cmpd., NGCHP [West]
Pilot Drive Brgy. Commonwealth, Quezon City

SUBJECT : Request for Review of BIR Ruling No. 1319-2018

Dear **Ms. Martinez**:

This refers to your letter dated 10 January 2020 requesting the reversal of Bureau of Internal Revenue (BIR) Ruling No. 1319-2018 dated 15 November 2018 which denied the application for tax exemption under Section 30 (H) of the National Internal Revenue Code (NIRC), as amended, of Cordis Mariae School (CMS), a primary subsidiary education cooperative.

In response, please be informed that Section 3 of Department of Finance (DOF) Department Order No. 7-02 provides that a taxpayer who seeks to appeal an adverse ruling issued by the Commissioner of Internal Revenue must file a request in writing and under oath with the Secretary of Finance within thirty (30) days from the date of receipt of such ruling.

Based on your submission, CMS received BIR Ruling No. 1319-2018 on 10 December 2019. Thus, CMS had until 9 January 2020 to file a Request for Review with this Department. However, your request was filed only on 24 January 2020, beyond the 30-day reglementary period provided above.

In view of the foregoing, we are constrained to *deny* your request for failure to file within the reglementary period provided under Department Order No. 7-02.

Thank you.

Sincerely yours,

CARLOS G. DOMINGUEZ
Secretary of Finance
MAR 16 2020



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Commissioner Caesar R. Dulay
Bureau of Internal Revenue