



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
ACCOUNTS RECEIVABLE MONITORING DIVISION

TCC NO. GOCC-LT-116-07-17-0026-2023

TAX CLEARANCE CERTIFICATE

(For Governance Commission for Government-Owned or -Controlled Corporations)

METROPOLITAN WATERWORKS AND SEWERAGE SYSTEM

Name of Taxpayer
**MWSS COMPLEX KATIPUNAN RD MATANDANG BALARA 1119
QUEZON CITY NCR, SECOND DISTRICT PHILIPPINES**

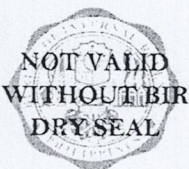
Address
000-719-756-000
Taxpayer Identification Number

This is to certify that the above mentioned taxpayer has no pending criminal case/s but with outstanding tax liability/ies based on the records of Large Taxpayers Collection Enforcement Division and Litigation Division as of July 04, 2023 and July 05, 2023, respectively, as shown below:

Final Assessment Notice No.	Return Period	Tax Type	Amount (PHP)	Remarks
IT-126-2015-000079-13-16-161	2013	IT	134,416,784.49	Pending resolution of MWSS'S Motion to Issue Cease-and-Desist Order in relation to the issued Warrant of Dstraint and/or Levy (WDL) and Warrant of Garnishments (WGs). With issued WDL and WGs. Case Docket Location: Litigation Division
VT-126-2015-000079-13-16-162		VT	201,985,129.19	
WE-126-2015-000079-13-16-164		WE	3,274,775.40	
WF-126-2015-000079-13-16-165		WF	7,341,557.53	
IT-116-00000106-16-20-037	2016	IT	1,547,519,332.90	With OSJ Case No. 04-2021. Pre-trial is scheduled for hearing on July 21, 2023. Case Docket Location: Litigation Division.
VT-116-00000106-16-20-038		VT	642,789,791.74	
DS-116-00000106-16-20-039		DS	166,514.40	
WC-116-00000106-16-20-040		WC	4,726,979.88	
WE-116-00000106-16-20-041		WE	22,310,587.21	
WF-116-00000106-16-20-042		WF	73,826.67	
WG-116-00000106-16-20-043		WG	151,959.50	
MC-116-00000106-16-20-044		MC	20,000.00	
IT-116-LOA-00000098-17-21-0062	2017	IT	228,312,009.56	With pending petition for review before the DOJ filed on May 24, 2023. Case Docket Location: Litigation Division.
VT-116-LOA-00000098-17-21-0063		VT	249,675,350.90	
WC-116-LOA-00000098-17-21-0064		WC	645,203.92	
WE-116-LOA-00000098-17-21-0065		WE	1,609,090.04	
WG-116-LOA-00000098-17-21-0066		WG	4,110,975.71	
MC-116-LOA-00000098-17-21-0067		MC	110,000.00	
F-IT-202100047597-AUDM20-116	2019	IT	618,031,318.50	
F-VT-202100047597-AUDM20-116		VT	250,724,053.41	

Tax liabilities recorded after the aforesaid dates or outside the jurisdiction of this Office are not covered by this tax clearance.

Issued this 17th day of July, 2023.



CLAVELINA S. NACAR
Assistant Commissioner, Collection Service

By: *Salina B. Marinduque*
SALINA B. MARINDUQUE
Head Revenue Executive Assistant, Collection Service

Documentary Stamp Tax

Date of Payment: 04/25/2022
Payment Confirmation:
00042520231325491610
Amount: P30.00

NOTE: THIS CERTIFICATE SHALL BE VALID AND EFFECTIVE FROM DATE OF ISSUE UNTIL **AUGUST 17, 2023** ONLY OR UNTIL REVOKED FOR VIOLATION OF THE CRITERIA SPECIFIED UNDER REVENUE MEMORANDUM CIRCULAR NO. 32-2021, AS AMENDED, WHICHEVER COMES EARLIER. THIS SHALL NOT BE USED ON SALES/TRANSFER OF REAL PROPERTIES. CERTIFICATION FEE OF P100 WAS PAID ON **APRIL 25, 2023** UNDER CONFIRMATION NO. **000042520231525137090**. ANY ERASURE MADE ON THIS TCC SHALL RENDER IT NULL AND VOID.

WARNING: Counterfeiting is punishable by law. For authenticity, please visit BIR website www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html. Tax Clearance Certificate (for Government -Owned or Controlled Corporations) not listed/posted herein will be deemed to have originated from an illegal source.



Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

July 17, 2023

Leonor C. Cleofas
Administrator
Metropolitan Waterworks and Sewerage System
4th Floor, Administrative Building, MWSS Complex
489 Katipunan Ave., Balara, Quezon City 1105

Dear Administrator Cleofas:

This has reference to the letter of this Office dated June 30, 2023, in response to your request for reconsideration in the issuance of Tax Clearance Certificate for Government Owned and Control Corporation (TCC - GOCC), relative to the application for Performance - Productivity Bonus (PBB) for CYs 2021 and 2022 of Metropolitan Waterworks and Sewerage System (MWSS).

Records show that the case dockets of MWSS for taxable years 2013, 2016, 2017 and 2019 were already forwarded to Litigation Division to handle the administrative settlement or adjudication of disputes before the Department of Justice.

Without prejudice to the decision to be rendered by the Secretary of Justice (SOJ) on the settlement between MWSS and the BIR, this Office shall abide with the provisions of the National Internal Revenue Code of 1997, as amended, and the related issuances thereto, and shall consider the subject tax liabilities due and demandable subject to the execution of summary remedies.

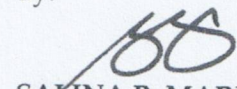
Until such time that a final decision from the SOJ on the administrative settlement or adjudication of disputes or that a lawful order from the Court of Tax Appeal is issued stating that the herein involved tax assessments are invalid, it will remain part of the Accounts Receivables/Delinquent Accounts (AR/DAs) of this Bureau.

For your information and guidance.

Very truly yours,

CLAVELINA S. NACAR
Assistant Commissioner
Collection Service

By:


SALINA B. MARINDUQUE
Head Revenue Executive Assistant
Collection Service