



Republic of the Philippines  
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS  
OFFICE OF THE SECRETARY  
Manila

23 JUN 2016

**NOTICE TO ALL CONCERNED DPWH CONTRACTORS**

With regards to your concern on the submission of Tax Credit Certificate as an additional requirement before final payment for the completed projects is released to the contractor, please read the memorandum below issued by the Director, Financial Management Service, for compliance and guidance.



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June 2, 2016

**MEMORANDUM**

**FOR :** Director NIMFA E. POTANTE  
Procurement Service

Department of Public Works and Highways	
FINANCIAL MANAGEMENT SERVICE	
Date: 6/2/16	Time: 3:40 PM
Received by: B. Perez	
Reference No: 201606-07512	

**SUBJECT:** BIR Form 217 (formerly BIR Form 2555) as a prerequisite for Final Payment

Relative to your memorandum dated May 23, 2016 with reference to the contractors' inquiry on the propriety of submission of BIR Form 0217 – Application for the Contractor's Final Payment Release as a prerequisite for the processing of Final Payment.

Please be informed of the following:

1. That the submission of BIR Form 0217 (formerly BIR Form 2555) is covered by Department Order No. 34 dated February 26, 1993 that was issued in accordance with the Memorandum of Agreement entered into between the Department of Finance and the Department of Public Works and Highways dated July 13, 1992 which provides that the DPWH shall require the presentation of a Tax Clearance from the BIR before final payment may be released to a contractor pursuant to Revenue Memorandum Order (RMO) No. 39-92 covering the memorandum of agreement dated July 13, 1992 and reiterated under Revenue Memorandum Circular No. 63-2014 dated June 20, 2014.
2. Further, under Department Order 34 series of 1993, the BIR Form 0217 (then formerly BIR Form 2555) that was duly stamped received by the BIR Office concerned is part of the supporting documents of the Disbursement Voucher before final payment of civil works contract and final payment of price escalation/adjustment thereof shall be made.
3. Also, please be informed that government money payment intended for the civil works/consultancy final payment does not only abide with the requirements imposed by Presidential Decree No. 9184 but more so must also comply with the documentary requirements being imposed by the Commission on Audit that includes compliance with existing Department Orders, BIR rules and regulations and lastly pursuant to Presidential Decree No. 1445.

For your information and strict compliance.

**MARICHU A. PALAFOX, CESO III**  
Director IV, FMS

Encl: BIR Revenue Memorandum Circular No. 63-2014 dated June 20, 2014 – ALL CONTRACTORS ENGAGED BY THE GOVERNMENT TO CONSTRUCT INFRASTRUCTURES AND OTHER PROJECTS are required to file an Application for Contractor's Final Payment Release Certificate – BIR Form No. 0217 (formerly BIR Form 2555 before the release of final payment by the DPWH

4.4.2 RCR/MZP/MAP

**ROGELIO L. SINGSON**  
Secretary

Department of Public Works and Highways  
Office of the Secretary



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