

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

\_\_\_\_\_, 200\_\_

**GUIDELINES ON THE PUBLIC AUCTION SALE**

The following are the guidelines on the public auction sale of acquired/forfeited real properties in the name of Republic of the Philippines/Government of the Philippines, scheduled on 200\_\_ for the information and guidance of any or all prospective bidders, to wit:

1. Prospective bidders may see the detailed description of the said properties including the brief description of the improvements thereon, at the office of the Regional Office Task Force (ROTF)/Regional Director, Revenue Region No. \_\_\_\_\_ - \_\_\_\_\_ where the bid forms and the manner and conduct of the Bidding and other particulars may be obtained during working days from 8:00 a.m. to 12:00 noon and 1:00 p.m. to 5:00 p.m.;
2. All bids shall be contained in a BID FORM supplied by the Awards and Bids Committee (ABC), placed in sealed envelope and submitted on or before \_\_\_\_\_ of \_\_\_\_\_, 200\_\_ to the Committee of the Revenue Regional Office;
3. The Public Auction Sale must be in a SEALED PUBLIC BIDDING, i.e., all Bids shall be submitted to the Awards and Bids Committee (ABC) in a sealed envelope and shall be opened only in public during the close of Auction Sale;
4. The auction sale of the parcels of land as published in \_\_\_\_\_ - shall be done parcel by parcel or title by title on "AS IS WHERE IS BASIS";
5. Anyone could bid except foreign nationals, corporations or otherwise, which are prohibited by the Philippine Constitution and laws to own real estate properties in the Philippines, and those disqualified under existing rules and regulations;
6. All prospective bidders shall register before the auction sale with the ABC by presenting the receipt of the cash bond together with their Community Tax Certificate (CTC) and Taxpayer's Identification Number (TIN);
7. Each bid must be accompanied by a bidder's bond in the form of Cash/Manager's Check issued by any commercial bank payable to the Bureau of Internal Revenue in the amount equivalent to ten percent (10%) of the floor price. No other form of bid bond will be accepted. The bond shall be paid to the General Services Division, for properties auctioned in the National Office, or to the Finance Division of the Revenue Region where the auction is to be held. The bond shall

- form part of the bid or payment if the sale is awarded to the bidder, unless forfeited by reason of default. The bond of the losing bidder will be returned to them, without interest, as soon as the Notice of Award has been issued, unless otherwise allowed by the ABC;
8. The minimum price or floor price for each parcel of land will be indicated on the BID FORM;
  9. Only bids equal to or higher than the floor price/minimum bid price as specified in the Notice of Sale (NOS), shall be evaluated by the Awards and Bids Committee (ABC);
  10. There should be at least three (3) bidders for every property to have a successful bidding process for the property;
  11. The Registered Bidder who submits the highest bid shall, after proper evaluation, be awarded the auctioned property. In case of tie-bids, a new sealed bidding shall immediately be conducted among the tie-bidders until such tie is broken;
  12. The highest bidder shall pay the full amount of his bid either in Cash or Manager's Check issued in the name of the Commissioner of Internal Revenue/Bureau of Internal Revenue, to the General Services Division, BIR-NOB, or to the Regional Finance Division, as the case may be, within two (2) days after receipt of the Notice of Award unless the CIR, in meritorious cases, allows an extension of time within which to fully pay the bid price;
  13. The winning bidder shall be responsible at his own expense for the ejection of squatters and/or occupants, if any, on the property awarded to him;
  14. All taxes and expenses relative to the transfer and issuance of certificate of title and/or tax declaration shall be borne by the winning bidder immediately upon signing and approval of the Certificate of Sale;
  15. In case of default by the winning bidder and the consequent cancellation of the award, the second and the third highest bidder may increase their bid to the amount equal to or higher than that of the highest bid and whoever among them tenders a bid equivalent to or higher than the bid of the defaulting highest bidder shall be awarded the auctioned real property. The defaulting highest bidder shall be disqualified to further bid on the rest of the auctioned property;
  16. Failure or refusal of the winning bidder to pay the full amount of the bid within the period afore-stated shall render the award void and the bidder's cash bond shall be forfeited in favor of the government;

17. In case there is no bidder or if the highest bid for the real properties is less than the minimum or floor price, or if the floor price is later found to be not the current fair market value of the property, or if the bid price is found to be disadvantageous to the government, the bid shall be cancelled;
18. All awards made by the ABC of the National Office shall be subject to the final approval of the CIR whereas those auctions done in the Revenue Regional Office shall be reviewed by the NOTF and confirmed by the CIR, thru the DCIR-OG, before the Notice of Award/Certificate of Sale be released to the taxpayer;
19. Any of the following shall constitute grounds for cancellation of awards and/or contract:
  - a. fraudulent acquisition of the property;
  - b. violation of the terms and conditions of awards;
  - c. violation of the terms and conditions in the Certificate of Sale;
  - d. violation of existing laws, rules, regulations, and ordinances;
  - e. other instances analogous to the above-mentioned grounds.
20. Acquired real property that has been repossessed through cancellation of award or sale shall be redispensed in accordance with the same procedures as provided under Revenue Memorandum Order No. 33-2002;
21. Negotiated or private sale of real property shall be resorted to as a consequence of failed public bidding for two (2) consecutive times subject to the approval of the Secretary of Finance pursuant to Section 216 of the NIRC of 1997;
22. All restrictions imposed by law, rules and agreements on the disposition of real properties in the name of the Republic of the Philippines should be observed and respected;

**(THE BUREAU OF INTERNAL REVENUE RESERVES THE RIGHT TO REJECT OR CANCEL ANY OR ALL BIDS, TO WAIVE ANY FORMALITY THEREIN, AND TO ACCEPT SUCH BIDS AS MAY BE CONSIDERED MOST ADVANTAGEOUS TO THE GOVERNMENT, OR TO CALL-OFF THE BIDDING PRIOR TO ACCEPTANCE OF THE BIDS AND TO CALL FOR A NEW BID UNDER AMENDED RULES.)**

(Original Signed)  
**GUILLERMO L. PARAYNO, JR.**  
Commissioner of Internal Revenue

By: \_\_\_\_\_  
(Head, NOTF/ROTF)

**ANNEX “F”**

**BIDDERS ACKNOWLEDGEMENT & UNDERTAKING**

I/We carefully read and fully understood the Guidelines of the Public Auction Sale and acknowledge that my/our bid for the \_\_\_\_\_  
\_\_\_\_\_ (PROPERTY) \_\_\_\_\_

is submitted with conformity to the conditions as stated in the Guidelines for Public Auction Sale and I/We agree to abide by vendor’s decision

Bidding Entity \_\_\_\_\_

Submitted By \_\_\_\_\_

Name

Position

Signature \_\_\_\_\_

Date \_\_\_\_\_

TIN \_\_\_\_\_

CTC \_\_\_\_\_

Republic of the Philippines  
Department of Finance  
**BUREAU OF INTERNAL REVENUE**

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**NOTICE OF SALE**  
*(For Real and Personal Property)*

TO WHOM IT MAY CONCERN:

Pursuant to the provisions of Section 216 of the National Internal Revenue Code of 1997 as amended, the undersigned will sell at public auction for cash to the highest bidder at,

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ *(address)*

on the \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_\_\_ beginning at \_\_\_\_\_ o'clock \_\_\_\_\_ M of said day, the following acquired/forfeited real properties of Bureau of Internal Revenue in the name of the Republic of the Philippines/Government of the Philippines, described as follows;

**DESCRIPTION OF THE PROPERTY/IES**  
*(If more space is needed, use reverse side)*

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**The Bureau of Internal Revenue reserves the right to reject or cancel any or all bids, to waive any formality therein, and accept such bids as may be considered most advantageous to the government, or call-off a bidding prior to acceptance of the bids and call for a new bid under amended rules. The decision of the Awards and Bids Committee (ABC) of the Bureau of Internal Revenue is final and binding**

Done in the City/Municipality of \_\_\_\_\_, Province of \_\_\_\_\_, Philippines, this \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_\_\_\_.

COMMISSIONER OF INTERNAL REVENUE  
By:

\_\_\_\_\_  
(Head NOTF/ROTF)  
*Signature over Printed Name of Authorized Revenue Officer*

\_\_\_\_\_  
(Position/Title)

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

(National Office Task Force)

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(Date)

**MEMORANDUM FOR:**

The Commissioner of Internal Revenue

May I request for an authority to publish the NOTICE OF SALE on the acquired/forfeited real properties registered in the name of REPUBLIC OF THE PHILIPPINES, situated in:

**(SEE: ATTACHED ANNEX "C")**

The same is absolutely needed as the (name of newspaper) in which we intend to publish the aforesaid **NOTICE OF SALE** needs a certification/authority as to the availability of funds.

Considering that we intend to publish this the soonest possible time, your immediate approval on this request is desired.

*Respectfully submitted:*

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**(Head, NOTF)**

**A P P R O V E D:**

**(Original Signed)**  
**GUILLERMO L. PARAYNO, JR.**  
Commissioner of Internal Revenue

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

**APPLICATION FOR BID**

\_\_\_\_\_  
(Date)

Name of Applicant: \_\_\_\_\_  
City Address: \_\_\_\_\_  
Provincial Address: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_  
Taxpayer's Identification Number: \_\_\_\_\_

**FACTS OF THE PROPERTY TO BE BID**

A parcel of land situated in the \_\_\_\_\_  
\_\_\_\_\_ under TCT/OCT/CCT NO. \_\_\_\_\_  
containing an area of \_\_\_\_\_ ( \_\_\_\_\_ ) more or  
less, including the improvements thereon owned by the Republic of the Philippines/  
Government of the Philippines.

Floor Price: \_\_\_\_\_  
Amount of Bid: \_\_\_\_\_  
Kind of Payment: \_\_\_\_\_ (Cash or Manager's Check)

\_\_\_\_\_  
(Bid Applicant)

NOTED BY:

\_\_\_\_\_  
(Head, NOTF/ROTF)

:

\_\_\_\_\_  
(Chairman, Awards and Bids Committee)