



Republic of the Philippines
Supreme Court
Office of the Court Administrator
Manila

OCA CIRCULAR NO. 05-2007

TO: ALL JUDGES AND CLERKS OF COURT OF THE
REGIONAL TRIAL COURTS

SUBJECT: ISSUANCE OF NOTICE TO THE BUREAU OF INTERNAL
REVENUE

It has come to the attention of the Court that in all cases of rehabilitation, insolvency, corporate dissolutions by judicial means and judicial settlements of estates of deceased persons, the Bureau of Internal Revenue is not notified of filing such petitions, thereby the interest of the government who has the first preference in the liquidations thereon are prejudiced.

Henceforth, you are hereby directed to notify the Commissioner of the Bureau of Internal Revenue whenever a petition for the abovementioned cases is filed in your respective courts.

Strict compliance herewith is hereby enjoined.

January 24, 2007

CHRISTOPHER O. LOCK
Court Administrator