

## **COMELEC Requirement for Filing Certificate of Candidacy in the Philippines: BIR Tax Clearance**

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### **Abstract**

The ideas of integrity, accountability, and openness have long guided the Philippine electoral system. One of the most recent breakthroughs in guaranteeing adherence with these values is the demand of a Bureau of Internal Revenue (BIR) tax clearance as one requirement for the submission of a Certificate of Candidacy (COC) to the Commission on Elections (COMELEC). Including tax clearance in the nomination process goes beyond simple administration; it also reveals more fundamental issues about governance, legitimacy, and democratic engagement. Written in case study style, this study investigates the legislative foundation, real-world consequences, and policy problems related with the need of BIR tax clearance. The conversation discusses implementation issues, considers possible changes, and assesses the influence this need has on election correctness. Drawing from constitutional provisions, election law, tax law, and jurisprudence, the study concludes that while the requirement is a legitimate means of guaranteeing accountability, its Efficiency and fairness depend much on execution. Recommendations are given for digitization and inter-agency cooperation between COMELEC and BIR to simplify the process without sacrificing inclusivity.

### **Introduction**

Through regular elections that enable citizens to exercise their sovereignty by choosing leaders who will govern in accordance with constitutional principles, the democratic heritage of the Philippines is enshrined. Nevertheless, the right to run for elective office comes with a list of requirements and document requests. Among these is the relatively recent requirement of securing a tax clearance from the Bureau of Internal Revenue (BIR) when filing a Certificate of Candidacy (COC) with the Commission on Elections (COMELEC). Before applicants can request the people to entrust them with public office, this demand aims to prove that they have met their responsibilities to the state.

Under this condition is a basic yet significant one: public service is a public trust. People who want to control must be law-abiding citizens themselves. Ensuring that candidates are tax compliant helps symbolic as well as practical objectives as taxation is one of the most basic duties of citizenship. It confirms the rule of law and fairness between leaders and regular taxpayers symbolically. In practice, it stops those with outstanding tax debts from holding jobs of authority that could affect revenue and fiscal policies.

Still, the obligation of a BIR tax clearance begs important concerns. How firm the legal basis is for requiring such authorization is. Or does the necessity risk barring otherwise competent

candidates due to bureaucratic or administrative flaws? Or does it improve electoral integrity? Could the condition be carried out such that it doesn't become a barrier to inclusion? These questions emphasize the conflict between responsibility and access, two ideas equally important for upholding democratic governance.

### **Problem statement**

This study tries to answer the question of whether the BIR tax clearance requirement, as enforced by COMELEC, helps to foster accountability in the electoral process without unfairly undermining inclusivity. The research aims specifically to address four basic concerns: First, what legal ground is there for the requirement of tax clearance as part of the COC filing procedure? Second, how does this requirement influence the candidacy of those who abide tax rules as well as those who do not? Third, does the need really improve electoral integrity by making sure only tax-compliant people seek election, or does it risk disenfranchising candidates—especially those? From marginalized groups who may find compliance challenging because of structural or bureaucratic impediments: Lastly, what changes may be implemented to reconcile the valid objectives of accountability with the democratic need of accessibility?

Because elections in the Philippines are frequently challenged not just in the ballot box but also in the legal arena, defining this issue is absolutely necessary. Because technical or documentary reasons often lead to disqualification cases against candidates, every requirement could be decisive in defining the makeup of the electoral race. Hence, knowing the ramifications of the tax clearance requirement is vital not just for the candidates but also for the voters and for the credibility of the entire electoral process.

### **Areas of Consideration**

Starting with the legal backdrop is essential in the analysis of this case study. Article IX-C, Section 2 of the 1987 Philippine Constitution gives the Commission on Elections the authority to control the filing of candidacies. the ability to "enforce and administer all laws and rules relative to the conduct of elections." Meanwhile, the procedural foundation for elections, including the filing of certificates of candidacy, is found in the Omnibus Election Code, or Batas Pambansa Blg. 881. On the other hand, the National Internal Revenue Code (NIRC of 1997, as amended) gives the BIR its authority to issue Tax clearances affirming that someone is compliant with filing requirements and has no outstanding liabilities. The legal basis for demanding tax clearance as part of the candidate process results from the overlap of these two fields—tax compliance and election regulation.

Jurisprudence helps to further validate this argument. The Supreme Court upheld COMELEC's power to enact fair rules in establishing candidate qualifications in *Pamatong v. Commission on Elections* (G.R. No. 161872, April 13, 2004). Although the case did not expressly include tax clearance, it emphasized COMELEC's authority to create mechanisms that guarantee the honesty of the electoral process. Also, the Court has stressed in instances like *Republic v. Sereno* (G.R. No. 237428, May 11, 2018) that public position is a public trust, and adherence to legal requirements is a necessary condition for public power. These legal statements offer great justification for tying eligibility for public office to tax compliance.

Beyond the legal structure, accountability and public trust are most important. Tax compliance is an indicator of community duty. Normal people are obligated by law to pay taxes under penalty. It follows that people seeking to create and enact laws ought themselves be examples of observance. Serious questions about a candidate's dedication to the tenets of fairness, equity, and legality arise from their inability or unwillingness to meet tax liabilities. The tax clearance demand here fits the constitutional tenet that public service is a public trust and officials must always be responsible to the people.

Still, one cannot ignore the administrative side of obtaining a tax clearance. Obtaining a clearance from the BIR follows several stages: record checking, filing any needed corrections or payments, and awaiting clearance. Business owners among those with complicated financial histories could have the process take weeks or even months. In effect, this need might penalize those who lack resources or accounting and legal knowledge. Bureaucratic errors in the BIR could also slow publishing, increasing the danger that an otherwise qualified candidate may be rejected for causes beyond their control.

Finally, there is the balance between inclusivity and electoral integrity. Usually intended to guarantee that only qualified people run for office, electoral changes must also protect the ability to run for office as a fundamental political right. Critics contend that delaying or withholding permissions might be used to exclude particular candidates, especially those with modest means or opposition figures, by the tax clearance criterion. This possibility for abuse begs concerns about whether the current application of the requirement might cause more harm than it remedies.

### **Alternative Courses of Action**

Addressing the problems presented by the BIR tax clearance condition demands three primary options. First, maintain the status quo whereby candidates are required to personally secure and submit a tax clearance when filing their COC. This strategy supports the present system's emphasis on personal responsibility. One of the main benefits of this method is that it directly proves a candidate's adherence, while the drawback is that it could alienate candidates due to Administrative inefficiencies or bottlenecks within the BIR.

Setting direct contact between the BIR and COMELEC will help to simplify and digitize the procedure. Candidate would enable COMELEC to electronically verify their tax compliance under this system rather than needing to physically submit a clearance. This technique lessens the load on applicants and places the onus on the government agencies in charge. Efficiency and equity are the benefits of this system; the need for major information technology infrastructure investment and the difficulty of data privacy and security are drawbacks.

The third option substitutes a sworn statement of tax compliance—which would be verified via post-election audits—for the tax clearance. Candidates would need to confirm under oath that they are in compliance with tax obligations, and any false statement would disqualify them and maybe lead to criminal liability. This method gives accessibility and inclusivity top priority, so enabling all candidates to submit their candidacies without waiting. But it runs the danger of promoting untrue claims and needs tough means of enforcement to discourage deceit.

### Recommendations

Among the choices, the most sensible one is to simplify and digitize the procedure via collaboration between BIR and COMELEC across agencies. Such coordination would enable tax compliance to be electronically confirmed during the filing procedure. COMELEC should be given the power to access BIR records, under appropriate safeguards, instead of demanding candidates to physically guarantee tax clearance. By guaranteeing that only compliant candidates run for office, this strategy safeguards the electoral process's integrity while minimizing disqualification risk from administrative inefficiency. Moreover, digitization fits the Philippine government's ongoing efforts to improve public service delivery through the e-Governance Act and other reforms.

### Conclusion

An essential step toward guaranteeing responsibility in Philippine elections is the need of a BIR tax clearance for the filing of a Certificate of Candidacy. Based on constitutional and legal concepts, the requirement affirms that public office is a public trust and that individuals who seek to rule must themselves abide by the law. Still, applying this rule begs ethical and practical issues. Although it improves electoral integrity by eliminating candidates with pending tax responsibilities, bureaucratic inefficiencies could result in the exclusion of otherwise qualified candidates.

The most feasible approach is the digitalization of tax clearance verification procedure via COMELEC and BIR cooperation across agency. By lowering administrative burdens, protecting the democratic right to run for office, and balancing accountability with inclusiveness, this approach helps to create an inclusive government. The tax clearance as a COMELEC need finally exposes the continuous conflict in democratic government: the necessity to demand integrity from leaders while making sure all qualified people have access to the political sphere. Stronger democratic institutions in the Philippines depend on addressing this conflict well.

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