## LIST OF EXCEPTIONS

1. Information covered by Executive Privilege

2. Privileged information relating to National Security, Defense or International Relations

3. Information concerning Law Enforcement and Protection of Public and Personal Safety

4. Information deemed confidential for the Protection of the Privacy of Persons and certain individuals such as minors, victims of crimes, or the accused

5. Information, documents or records known by reason of official capacity and are deemed as confidential, including those submitted or disclosed by entities to government agencies, tribunals, boards, or officers, in relation to the performance of their functions, or to inquiries or investigation conducted by them in the exercise of their administrative, regulatory or quasi-judicial powers

6. Prejudicial Premature Disclosure

7. Records of proceedings or information from proceedings which, pursuant to law or relevant rules and regulations, are treated as confidential or privileged

8. Matters considered confidential

9. Other exceptions to the right to information under laws, jurisprudence, rules and regulations

10. The Bureau of Internal Revenue does not have the information requested

11. The information requested contains sensitive personal information protected by the Data Privacy Act of 2012

12. The information requested is already available in the BIR website and accessible online

13. The request is unreasonable, subsequent identical or substantially similar from the same requesting party whose request has already been previously granted or denied by the Bureau

14. Any records, documents, papers, reports, letters, contracts, whether in hard or soft copies, containing information regarding the business, income or estate of any taxpayer, secrets, operation, style or work or apparatus of any manufacturer or producer or return or any paper or document requested is covered by Section 270 of the National Internal Revenue Code, as amended