



Republic of the Philippines  
NATIONAL PRIVACY COMMISSION

**PRIVACY POLICY OFFICE  
ADVISORY OPINION NO. 2019-013<sup>1</sup>**

1 April 2019



**Re: REQUEST FOR A COPY OF TAX DECLARATION OF REAL  
PROPERTY WITHOUT CONSENT OF REGISTERED OWNER**

Dear [REDACTED],

We write in response to your request for advisory opinion received by the National Privacy Commission (NPC) on whether a person, other than the registered owner of real property or his authorized representative, may secure a copy of a tax declaration from the assessor's office of a local government unit (LGUs) without the consent of the registered owner. In the given situation, the person requesting is claiming legal interest over a property (e.g., notice of adverse claim, *lis pendens*).

The Data Privacy Act of 2012<sup>2</sup> (DPA) applies to all types of processing of personal information in the country or outside, subject to certain qualifications.<sup>3</sup> The disclosure of a tax declaration of real property is considered processing of personal information, and therefore must comply with the requirements under the DPA.

We understand that under the Local Government Code of 1991, owners or administrators of real property, whether natural or juridical persons, are required to prepare and file with the provincial, city or municipal assessor, a sworn statement declaring the true value of their property.<sup>4</sup> Such declaration shall contain a description of the property sufficient in detail to enable the assessor to identify the same for assessment purposes.<sup>5</sup>

We understand further that the tax declaration contains personal information of the individual owner or administrator such as name, address, and Tax Identification Number (TIN).

---

<sup>1</sup> Tags: assessor, sensitive personal information, consent, disclosure, lawful processing, court proceedings, legal claims, real property, tax declaration

<sup>2</sup> An Act Protecting Individual Personal Information in Information and Communications Systems in the Government and the Private Sector, Creating for this Purpose a National Privacy Commission, and for Other Purposes [Data Privacy Act of 2012], Republic Act No. 10173 (2012).

<sup>3</sup> *Id.* § 4.

<sup>4</sup> See: An Act Providing for A Local Government Code of 1991 [Local Government Code of 1991], Republic Act No. 7160, § 202 (1991).

<sup>5</sup> *Id.*

Under the law, an individual's TIN is classified as sensitive personal information and as such, may only be processed under the limited circumstances provided by Section 13 of the DPA, to wit:

"SEC. 13. Sensitive Personal Information and Privileged Information. - The processing of sensitive personal information and privileged information shall be prohibited, except in the following cases:

- a) The data subject has given his or her consent, specific to the purpose prior to the processing, or in the case of privileged information, all parties to the exchange have given their consent prior to processing;
- b) The processing of the same is provided for by existing laws and regulations: Provided, That such regulatory enactments guarantee the protection of the sensitive personal information and the privileged information: Provided, further, That the consent of the data subjects are not required by law or regulation permitting the processing of the sensitive personal information or the privileged information;
- c) The processing is necessary to protect the life and health of the data subject or another person, and the data subject is not legally or physically able to express his or her consent prior to the processing;
- d) The processing is necessary to achieve the lawful and noncommercial objectives of public organizations and their associations: Provided, That such processing is only confined and related to the bona fide members of these organizations or their associations: Provided, further, That the sensitive personal information are not transferred to third parties: Provided, finally, That consent of the data subject was obtained prior to processing;
- e) The processing is necessary for purposes of medical treatment, is carried out by a medical practitioner or a medical treatment institution, and an adequate level of protection of personal information is ensured; or
- f) The processing concerns such personal information as is necessary for the protection of lawful rights and interests of natural or legal persons in court proceedings, or the establishment, exercise or defense of legal claims, or when provided to government or public authority."

Without the consent of the registered owner, a copy of a tax declaration of real property may only be disclosed in the instances provided above.

Aside from the aforementioned criteria, processing of personal, sensitive personal, and privileged information (collectively, personal data) requires compliance with the requirements of the DPA and other laws allowing disclosure of information to the public, as well as adherence to the principles of transparency, legitimate purpose and proportionality.<sup>6</sup>

According to your email, the person who is claiming legal interest on real property may have to secure a copy of a tax declaration for certain proceedings involving the annotation of adverse claim and notice of lis pendens. The situation may fall under Section 13(f) where "the processing concerns such personal information as is necessary for the protection of lawful rights and interests of natural or legal persons in court proceedings, or the establishment, exercise or defense of legal claims..."

As recognized by the EU General Data Protection Regulation (GDPR), the successor of the EU Data Protection Directive (Directive 95/46/EC) which highly influenced the DPA, processing special categories of personal data, sensitive personal information in this case, should be

---

<sup>6</sup> *Id.* § 11.

allowed where necessary for the establishment, exercise or defense of legal claims, whether in court proceedings or in an administrative or out-of-court procedure.<sup>7</sup>

Therefore, as long as the requestor may properly establish that there is a pending case in court where the tax declaration of the property is material or that the document is necessary to the establishment, exercise or defense of a legal claim, the assessor's office may grant the request from persons other than the registered owner without the latter's consent. This is subject to the existing policies, regulations, and procedures of the assessor's office relative to the release of such document, i.e. payment of fees, etc.

This opinion is rendered based on the information you have provided. Additional information may change the context of the inquiry and the appreciation of the facts.

For your reference.

Very truly yours,

**(Sgd.) IVY GRACE T. VILLASOTO**  
OIC-Director IV, Privacy Policy Office

Noted by:

**(Sgd.) RAYMUND ENRIQUEZ LIBORO**  
Privacy Commissioner and Chairman

---

<sup>7</sup> Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), Recital 52.