REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

BUREAU OF INTERNAL REVENUE
RECEIVED
MAR 01 2021
3:40 pm
RECORDS MGT. DIVISION
01 MAR 2021

REVENUE ADMINISTRATIVE ORDER NO. 1-2021

SUBJECT : FUNCTIONS OF OFFICES OF THE DEPUTY COMMISSIONERS OF INTERNAL REVENUE

TO : All Internal Revenue Officials and Employees

I. OBJECTIVE:

This Order defines the functions of Offices of the Deputy Commissioners of Internal Revenue pursuant to the Rationalization Plan under Executive Order No. 366.

II. FUNCTIONS:

A. Office of the Deputy Commissioner for Operations Group

1. Assists the Commissioner in the formulation and establishment of tax administration policies, work programs and standards of operations for the enforcement and administration of the provisions of the National Internal Revenue Code (NIRC) and other related statutes, including general directions in defining business requirements of Information Technology (IT) projects/programs of the BIR, in coordination with the Information Systems Group;

2. Recommends tax legislations, regulations and other revenue issuances for the improvement of tax administration relative to operations affecting assessment, collection and taxpayer/client support service;

3. Acts as principal adviser to the Commissioner on matters pertaining to standards of operations for the enforcement and administration of the NIRC, assessment, collection and customer/taxpayer assistance functions;

4. Administers and monitors the implementation of revenue rules and regulations to ensure improved assessment, collection and taxpayer assistance functions;

5. Exercises functional jurisdiction over all National and Regional offices involved in assessment, collection and taxpayer/client support functions;

6. Manages the year-round tax campaigns in the National, Regional and District Offices;

7. Represents the Commissioner as spokesperson for the BIR, as may be required, with other Executive Offices, the Senate/Congress and other public fora on areas within its functional jurisdiction;

8. Administers the operational aspect of information system and recommends enhancements thereto, if necessary;

9. Approves and/or takes appropriate action on reports, documents and other forwarded by offices under its jurisdiction, as needed;

10. Reviews, approves and signs reports & documents relating to the utilization of Tax Credit Certificate (TCC) thru the issuance of a Tax Debit Memo (TDM), Revalidated TCC and Memorandum of Approval for TCC Cash Conversion processed by the Collection Service thru the Miscellaneous Operations Monitoring Division;

11. Reviews, approves and signs reports & documents relating to the grant of tax credit/refund evaluated by the Assessment Service thru the Tax Audit Review Division and VAT Credit Audit Division;

12. Provides the Commissioner timely and accurate information regarding internal revenue tax collections and other operational matters;

13. Reviews and recommends and/or approves all reports and other actions of all Services under its jurisdiction;

14. Consolidates and approves all reports of all Services under its jurisdiction for submission to the offices concerned; and

15. Performs other functions as may be assigned.

B. Office of the Deputy Commissioner for Legal Group

BUREAU OF INTERNAL REVENUE
RECEIVED
MAR 01 2021
3:40 pm
RECORDS MGT. DIVISION

1. Assists the Commissioner in the preparation and interpretation of revenue laws, implementing regulations/issuances, decisions on administrative protests involving questions of law and claims for tax credit/refunds of taxes erroneously paid, litigation and prosecution matters, tax treaties, international tax policies and agreements and other legal matters, preliminary/fact finding investigation and prosecution of cases filed against revenue personnel pursuant to existing rules and regulation statutes including general directions in defining business requirements of technology-enabled projects/programs of BIR as well as exercise supervision and provides policy guidance and operational directions to all staff services under the Legal Group;

2. Reviews for the Commissioner's approval, all decisions, rulings and opinions on legal questions which are of first impression;

3. Interprets internal revenue laws and regulations as well as issue opinions and rulings that are covered by established precedents;

4. Acts as principal adviser to the Commissioner on legal matters, claims for tax credit/refund of taxes erroneously paid, tax treaties, and formal investigation/hearing of administrative cases filed against BIR employees;

5. Acts on protest and/or appeals of taxpayers relative to tax assessments involving questions of law and/or fact on cases falling under its jurisdiction;

6. Reviews and approves all tax treaty interpretations and tax treaty relief applications;

7. Oversees the development and investigation of tax cases including those under the Run After Tax Evaders (RATE) Program;

8. Institutes civil actions involving internal revenue cases and verify petitions for review and certify against forum shopping in cases of appeal from adverse court decisions, except when, in the opinion of the Deputy Commissioner, the appeal should be acted upon by the Commissioner;

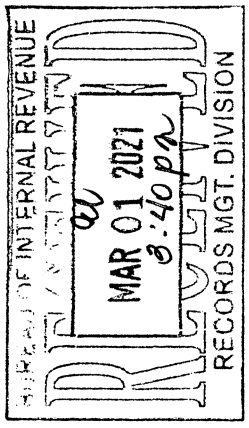
9. Approves liaison activities with other intelligence, police and investigative agencies requested by the Enforcement and Advocacy Service for the conduct of arrest, raids and seizures;

10. Oversees the implementation of the anti-corruption program under the Integrity Development Action Plan (IDAP);

11. Represents the Commissioner as spokesperson for the BIR as may be required with other Executive Offices, the Senate/Congress and other public fora on the areas within its functional jurisdiction;

12. Reviews and recommends revenue regulations and other issuances in order to carry out the objectives and functions of the BIR;

13. Exercises functional supervision over activities relating to legal, investigative and enforcement function of the Legal Divisions and Regional Investigation Divisions of the Regional Offices;



14. Monitors the regular update of the Legal Information System;

15. Reviews and recommends and/or approves all reports and other actions of all Services under its jurisdiction;

16. Consolidates and approves all reports of Services under its jurisdiction for submission to the offices concerned; and

17. Performs other functions as may be assigned.

C. Office of the Deputy Commissioner for Information Systems Group

1. Assists the Commissioner in the formulation of strategies, policies and programs relative to BIR Information and Communication Technology (ICT) Systems and in the supervision and control over all the staff services under the Information Systems Group including the Revenue Data Centers;

2. Maps out the ICT strategies, policies and programs of the Bureau;

3. Sets the strategic directions in the development of ICT applications/systems, upgrade of ICT infrastructure and sustainability of ICT operations of the Bureau;

4. Manages and monitors the development and maintenance of in-house applications to ensure continuous operation of the systems;

5. Acts as the principal adviser to the Commissioner on the planning, management and operation of all BIR Information Systems and ICT resources;

6. Oversees the technological infrastructure and overall operation of all Information Systems linking the National Office and the Revenue Data Centers and all linkages with external agencies;

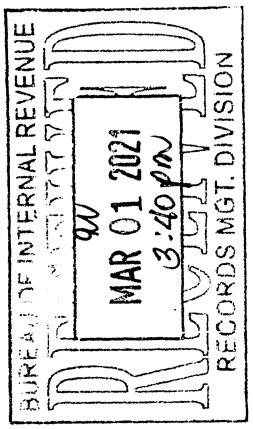
7. Provides general direction on the following:

   a. Management of ICT projects for outsourcing and ensure integration of existing Information Systems and ICT acquisitions; and

   b. Preparation of the Information Systems Strategic Plan and other ICT-related reports as required by other National Government Agencies (NGAs).

8. Provides technical support for all technology-enabled projects and programs of BIR;

9. Provides timely and accurate system-generated reports for top management decision-making;



10. Represents the Commissioner as spokesperson for the BIR as may be required with other Executive Offices, the Senate/Congress and other public fora on ICT/ICT-related matters/concerns;

11. Reviews and recommends and/or approves all reports and other actions of all Services under its jurisdiction;

12. Consolidates and approves all reports of all Services under its jurisdiction for submission to the offices concerned; and

13. Performs other functions as may be assigned.

D. Office of the Deputy Commissioner for Resource Management Group

1. Assists the Commissioner in the formulation of programs and standards concerning personnel in the areas of career management, performance evaluation, employee's welfare, training, budgeting & accounting of disbursements, procurement, accountable forms, records & property management, building and facilities maintenance and other general services including general directions in defining the business requirements of technology-enabled projects/programs of BIR and in the supervision and control of the Services and staff under the Resource Management Group;

2. Acts as the principal adviser to the Commissioner on Bureau's human resources, financial and administrative matters;

3. Takes charge of the Bureau's personnel administration, training, budgeting, accounting, property and records management, printing and reproduction, procurement, facilities management, logistical support and accountable forms;

4. Oversees the operations of the human resource information system, financial management information system and other financial systems specifically on the requirements for process improvement;

5. Represents the Commissioner as spokesperson for the BIR as may be required with other Executive Offices, the Senate/Congress and other public fora on the areas within its functional jurisdiction;

6. Exercises functional supervisions over activities relating to personnel administration, human resource management, procurement and accountable forms of the Administration and Human Resource Management Division of the Regional Offices;

7. Reviews and recommends and/or approves all reports and other actions of all Services under its jurisdiction;

8. Consolidates and approves all reports of all Services under its jurisdiction for submission to the offices concerned; and

9. Performs other functions as may be assigned.

IV. REPEALING CLAUSE:

All issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

V. EFFECTIVITY:

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

024100

Approved:

CARLOS G. DOMINGUEZ
Secretary of Finance
MAY 14 2019

B-2

BUREAU OF INTERNAL REVENUE
RECEIVED
MAR 01 2021
3:40 pm
RECORDS MGT. DIVISION