REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE
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May 5, 2021

REVENUE ADMINISTRATIVE ORDER NO. 2-2021

SUBJECT : ESTABLISHMENT OF A BIR SUB-OFFICE IN THE PROVINCE OF APAYAO

TO : All Internal Revenue Officials and Employees

I. BACKGROUND:

On February 14, 1995, the province of Kalinga-Apayao was converted into separate provinces known as the Province of Kalinga and the Province of Apayao, by virtue of Republic Act (RA) No. 7878. Apayao Province itself is under the territorial jurisdiction of Revenue Region (RR) No. 2 – Cordillera Administrative Region. Despite its conversion into separate province, however, it is still under Revenue District Office (RDO) No. 11 – Tabuk City, Kalinga.

To avoid subjecting the taxpayers of Apayao Province to considerable difficulties in traveling to Tabuk City, Kalinga to comply with their tax obligations, and in observance of the provisions of RA 11032, otherwise known as "The Ease of Doing Business and Efficient Government Service Delivery Act of 2018", the Bureau deemed it advisable to establish a BIR Sub-Office to afford the taxpayers of Apayao Province ease of access to vital services.

II. OBJECTIVES:

This Order is issued to:

1. Establish a BIR Sub-Office in the Province of Apayao;
2. Prescribe the functions of the Sub-Office; and
3. Provide efficient taxpayer service, by promptly addressing the tax compliance concerns of taxpayers and businesses in the Province of Apayao.

III. ESTABLISHMENT AND STAFFING OF THE BIR SUB-OFFICE

In order to tap the revenue potential of the Province of Apayao, and to respond more effectively to the needs of all taxpayers and businesses thereof, a BIR Sub-Office is hereby established. The Sub-Office will be under the jurisdiction of RDO No. 11 – Tabuk City, Kalinga.

It shall be staffed by at least two (2) revenue personnel from RDO No. 11 – Tabuk City, Kalinga, whose presence shall enable the RDO to more effectively and efficiently respond to the needs of the taxpayers of Apayao, as well as improve the quality of taxpayer services delivered in that area.

IV. FUNCTIONS OF THE SUB-OFFICE:

The Sub-Office shall:

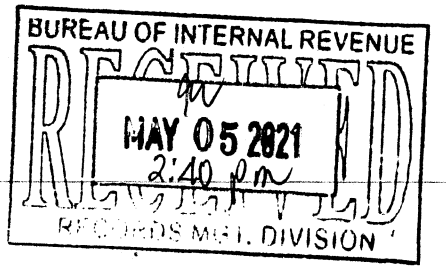
1. Performs collection, assessment, and taxpayers' assistance functions within jurisdiction of the Sub-Office;
2. Process applications / requests for the following, for approval of the Revenue District Officer:
   a. Business Registration;
   b. Taxpayer Identification Numbers (TINs);
   c. Authority To Print Invoices; and,
   d. Registration of Books of Accounts.
3. Receive all other applications / requests, for processing and approval of the Revenue District Officer;
4. Prepare communications and assist taxpayers in the computation of the correct taxes due;
5. Deliver frontline services to the taxpayers, such as, but not limited to, responding to queries and distributing forms and information materials;
6. Act on identified taxpayers as non-filers; and,
7. Perform such other related work as may be assigned by the RDO.

V. REPEALING CLAUSE:

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

VI. EFFECTIVITY:

This Order shall take effect immediately.



CAESAR R. DULAY
Commissioner of Internal Revenue

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