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

May 30, 2023

REVENUE ADMINISTRATIVE ORDER NO. 2-2023

SUBJECT : **AMENDMENT OF REVENUE ADMINISTRATIVE ORDER (RAO) NO. 2-2018, AS AMENDED BY RAO NO. 3-2021, RELATIVE TO THE ORGANIZATION AND FUNCTIONS OF THE RESEARCH AND STATISTICS DIVISION UNDER THE PLANNING AND MANAGEMENT SERVICE**

TO : **All Internal Revenue Officials and Employees**

I. OBJECTIVE:

This Order hereby amends pertinent provisions of RAO No. 2-2018, as amended by RAO No. 3-2021, relative to the organization and functions of the Research and Statistics Division under the Planning and Management Service.

II. FUNCTIONS:

The functions of the Research and Statistics Division as prescribed under Section III of RAO No. 2-2018, as amended by RAO No. 3-2021, are further amended as follows:

"III. FUNCTIONS:

"OFFICE OF THE COMMISSIONER

"I. PLANNING AND MANAGEMENT SERVICE

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"C. Research and Statistics Division

"1. Formulates policies, standards, work programs, guidelines and procedures, including forms/reports relative to data analysis, revenue forecasting and goal allocation, statistical reporting and surveys;

"2. Gathers and maintains an inventory of statistical data relative to data analysis, revenue forecasting, goal allocation, statistical reporting, profiling, surveys and research;

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"3. Develops a data analytics framework, undertakes data analysis and provides results to management which shall serve as inputs for tax administration and decision-making;

"4. Prepares and releases statistical reports to authorized internal and external users in accordance with prescribed guidelines and procedures as required;

"5. Provides statistical data/information on tax revenue collection needed by internal and external offices to measure revenue impact of proposed/approved revenue measures;

"6. Assists in various fora relative to tax revenue statistics;

"7. Prepares revenue issuances relative to the abovementioned functions;

"8. Coordinates with offices concerned in the implementation of the abovementioned functions; and

"9. Performs other functions as may be assigned.

"1. Data Extraction and Processing Section

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"2. Data Analytics Section

"2.1. Undertakes data analysis of revenue collection performance and statistical data relating to taxpayers' compliance based on different sectors/categories and sources of tax revenue;

"2.2. Interprets data sets using statistical tools, paying particular attention to uncover trends and patterns that could be valuable for diagnostic and predictive analytics efforts;

"2.3. Apprises the office concerned regarding observed data inconsistencies and quality;

"2.4. Applies and promotes the use of data analytics to come up with reports and visualizations which shall serve as inputs in the formulation and implementation of tax administration plans and strategies;

"2.5. Prioritizes the use of sex-differentiated taxpayer compliance and reporting data for tax administration design and strategy purposes, as applicable;

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"2.6. Recommends specific analytics use cases and/or evaluates those identified by other offices, such as inputs in BIR's audit selection framework, among others, in coordination and consultation with concerned offices/subject-matter experts;

"2.7. Analyzes results of survey conducted in coordination with survey proponents and submits reports to concerned stakeholders;

"2.8. Coordinates with offices concerned relative to data analysis, as necessary; and

"2.9. Performs other functions as may be assigned.

"3. Revenue Forecasting and Goal Allocation Section

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"4. Statistical Research and Surveys Section"

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III. REPEALING CLAUSE:

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

IV. EFFECTIVITY:

This Order shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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Approved:

BENJAMIN E. DIOKNO
Secretary of Finance
MAY 23 2023

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