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

September 14, 2017

REVENUE ADMINISTRATIVE ORDER NO. 5-2017

SUBJECT : AMENDMENT OF REVENUE ADMINISTRATIVE ORDER (RAO) NO. 3-2014 DATED NOVEMBER 5, 2014 DEFINING THE FUNCTIONS OF THE OFFICES OF THE REVENUE DISTRICT OFFICER AND ASSISTANT REVENUE DISTRICT OFFICER

TO : All Internal Revenue Officials and Employees

I. OBJECTIVE:

This Order is issued to amend Section I (Revenue District Office) of RAO No. 3-2014 dated November 5, 2014 defining the functions of the Offices of the Revenue District Officer and Assistant Revenue District Officer.

II. AMENDMENTS – Section I under Item No. 2 of RAO No. 3-2014 is hereby amended as follows:

I. Revenue District Office

Office of the Revenue District Officer

1. Plans and develops programs, methods and procedures necessary for the efficient and effective assessment and collection of internal revenue taxes in the Revenue District Office (RDO), in accordance with the standards and guidelines set by top management;

2. Administers and implements within the district, BIR Programs related to registration, assessment, collection, taxpayer service, compliance and administration;

3. Administers programs, methods and procedures necessary for the efficient and effective delivery of fast, efficient and courteous frontline service to the taxpayers;

4. Administers fast, efficient, convenient and reliable frontline services and strict implementation of Republic Act No. 9485 or the Anti-Red Tape Act of 2007;

5. Establishes and maintains linkages with local chapters of business, civic, professional and religious organizations as well as print and broadcast media in the delivery of taxpayer service and implementation of information dissemination activities;

6. Supervises and monitors the activities in the e-Lounge facility which provides assistance to taxpayers in using BIR eServices;

7. Coordinates with the concerned Revenue Data Center and the Information Systems Group on the resolution of IT related issues/incidents;

8. Coordinates with Local Government Units, other revenue regional or district offices and other offices of the government bureaus/agencies and private sector groups regarding assessment, collection and other activities undertaken by the district office;

9. Ensures/monitors compliance with tax rules and regulations by all taxpayers within the district office's jurisdiction;

10. Ensures that all staff are updated with the BIR's new priorities, programs, revenue issuances and other developments in the BIR and tax administration through regular conduct of staff meetings and internal briefings;

11. Reconciles district tax collection figures per BIR Form 1209 with Bureau of the Treasury figures and performs other prescribed procedures for purposes of ensuring that the tax collections by the District Office are properly recorded by the Finance Division in the Regional Collection Books;

12. Performs the necessary adjustments on entries in the Integrated Tax System based on the Tax Remittance Advice Debit Memos duly approved by the Office of the Regional Director in cases of errors in the Electronic Tax Remittance Advice System committed by the National Government Agencies falling under the jurisdiction of the district office;

13. Approves resolution of Stop-Filer cases of taxpayers falling under the RDO that are covered by the Taxpayer Account Management Program (TAMP);

14. Recommends modification of due date falling on a holiday particular to the district, for approval of National Office (NO);

15. Monitors and coordinates with offices concerned relative to Taxpayer Record Update/registration activities and programs;

16. Monitors inventory destruction and declaration of loss submitted by taxpayers;

17. Issues Certificates of Destruction of obsolete or expired inventories;

18. Issues/approves the certification that taxpayer is compliant with the prescribed criteria under existing policies and guidelines in relation to the issuance of Importer's Clearance Certificate – Broker's Clearance Certificate;

19. Issues Certification of Zonal Values of Real Properties per prescribed threshold under existing issuances;

20. Establishes zonal values of real properties within the RDO's jurisdiction and recommends revision of the existing zonal values every three (3) years;

21. Requests the approval of the Regional Director on the issuance of Electronic Letter of Authority (eLA);

22. Approves and issues audit/verification notices and correspondences as delegated in writing by the Regional Director in order to facilitate the verification and processing of tax returns requiring the immediate issuance of Tax Clearance Certificates;

23. Reviews and monitors audit reports and re-investigation of tax cases within the RDO's jurisdiction, in accordance with the prescribed policies and programs set by the NO;

24. Monitors and updates the deficiency Assessment & Collection from audit of all investigating officers on Electronic Letter of Authority Monitoring System (eLAMS);

25. Supervises/heads the One-Time Transactions (ONETT) Team;

26. Approves and signs ONETT Computation Sheet (OCS) and Electronic Certificate Authorizing Registration (eCAR) per prescribed threshold under existing issuances;

27. Refers to Regional Investigation Division tax cases which were discovered to have an indication of tax fraud and submits report thereon for consolidation and submission to the NO;

28. Refers to the Legal Division the filing of criminal cases against taxpayers found to have committed tax fraud or gross violation of the Tax Code as a result of an audit/investigation, including taxpayers who paid taxes using checks which were subsequently dishonoured by the banks due to reason that the concerned taxpayer's account is already closed;

29. Signs the Authority to Cancel Assessment as recommending Revenue Official;

30. Implements the Quality Management System (QMS) as Deputy Regional Quality Management Representative (DRQMR);

31. Assists the Regional Quality Management Representative (RQMR) in performing assigned duties and responsibilities in the implementation of the QMS;

32. Prepares prescribed reports for submission to the offices concerned;

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

34. Performs other functions as may be assigned.

Office of the Assistant Revenue District Officer

1. Supervises the District Office personnel in the implementation of programs and projects initiated by the NO to ensure that these are integrated to the work processes of the District Office;

2. Supervises the District Office personnel to ensure that system applications are properly used and maintained;

3. Supervises and handles all administrative matters/requirements of the RDO;

4. Co-heads the ONETT Team;

5. Approves and/or Signs the following documents:

    5.1. ONETT OCS and eCAR per prescribed threshold under existing issuances or during the absence of the Revenue District Officer
    5.2. Issuance and Cancellation of Permit to Use Cash Register Machine/Point of Sale Machine
    5.3. Authority to Print
    5.4. Registration of Books of Accounts
    5.5. Certificate of Registration
    5.6. Printer's Certificate of Accreditation
    5.7. Certificate of Tax Exemption for Scholarship Applications
    5.8. Certification of Zonal Values of Real Properties per prescribed threshold under existing issuances
    5.9. Verification Slip for Tax Clearance Purposes
    5.10. Certification for Common Carriers, Summer Job, Mayor's Permit, Land Transfer provided CAR was already issued, and Certification as to taxpayer's registration information, and the related tax compliance verification sheet, if applicable
    5.11. Resolution of Stop-Filer cases - Non-TAMP taxpayers
    5.12. Obligation Request and Status:
        5.12.1. Travelling Expenses
        5.12.2. Utilities
        5.12.3. Office Rental
    5.13. Daily Time Sheet

6. Monitors the following concerns:

    6.1. Cleaning up of Data Base re: Multiple TINs, Cannot Be Located taxpayers, etc.
    6.2. Stop-Filer Cases/Case Monitoring System
    6.3. Collection and Bank Reconciliation/Returns Processing System Performance based on existing Key Performance Indicators

6.4. Information dissemination relative to Seminars / Projects / Updates / Dialogues
6.5. Summary List of Sales and Purchases
6.6. Alpha List of Payees/Employees
6.7. Inventory List (goods/products not sold at the end of the year)
6.8. Other Required Information Returns
6.9. Utilization of Mobile Revenue Collection Officers System
6.10. Reports on Drastic Changes on Collection Performance
6.11. All regular reports

7. Monitors and updates the status of eLA/ cases on eLAMS in the absence of the Revenue District Officer;

8. Supervises the retrieval of tax returns from the Authorized Agent Banks and its transmittal to the next office of which these are due;

9. Assists the DRQMR and oversee the implementation of the QMS;

10. Supervises the Sections of the District Office to ensure the timely submission of reportorial requirements and Ad Hoc Reports required by the NO; and

11. Performs other functions as may be assigned.

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.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue

Approved:

(Original Signed)
CARLOS G. DOMINGUEZ
Secretary of Finance

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