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

September 27, 2017

REVENUE ADMINISTRATIVE ORDER NO. 6-2017

SUBJECT : AMENDMENT OF REVENUE ADMINISTRATIVE ORDER (RAO) NO. 2-2014 DATED AUGUST 7, 2014 RELATIVE TO THE ORGANIZATION AND FUNCTIONS OF THE OPERATIONS GROUP, INCLUDING THE SERVICES, DIVISIONS AND SECTIONS UNDER IT

TO : All Internal Revenue Officials and Employees

I. OBJECTIVE:

This Order is issued to amend RAO No. 2-2014 dated August 7, 2014 relative to the Organization and Functions of the Operations Group per EO 366.

II. AMENDMENTS:

The Operations Group, including the Services, Divisions and Sections under it is hereby amended as follows:

ORGANIZATION:

Operations Group

I. Client Support Service
   A. Internal Communications Division
   B. Taxpayer Service Programs and Monitoring Division
   C. Public Information and Education Division
   D. Customer Assistance Division

II. Assessment Service
   A. Assessment Programs Division
   B. Assessment Performance Monitoring Division
   C. Audit Information, Tax Exemption & Incentives Division
   D. Tax Audit Review Division
   E. VAT Credit Audit Division

III. Collection Service
   (Including Forfeited Assets Management Unit)
   A. Collection Programs Division
   B. Collection Performance Monitoring Division
   C. Accounts Receivables Monitoring Division
   D. Miscellaneous Operations Monitoring Division
   E. Revenue Accounting Division

FUNCTIONS:

OPERATIONS GROUP

I. CLIENT SUPPORT SERVICE

1. Provides functional direction relative to public service, information and education, taxpayer record update and registration process/system improvement, design, revision and review of external forms and internal/external stakeholders communications and customer assistance;

2. Develops and implements policies, work programs, standards, guidelines and procedures relative to the abovementioned functions;

3. Provides policies on the conduct of lectures, seminars, workshops and consultation meetings with the public and private sectors;

4. Recommends necessary tax legislations and regulations on the basis of taxpayer service and education activities of the Bureau;

5. Recommends and posts tax issuances and other relevant information and updates in the BIR website for internal and external communication purposes;

6. Directs and manages year-round customer assistance or taxpayers' service programs including nationwide tax campaign activities in the National, Regional and District Offices and National Accreditation of Software on Secondary Registration;

7. Identifies risks and recommends possible mitigating action plan;

8. Provides policy guidance and operational directions to all divisions under the Service and to Regional and District Offices relative to the abovementioned functions;

9. Monitors, evaluates and improves programs and activities under its responsibility;

10. Reviews, recommends and/or approves all reports and other actions of the divisions under its responsibility;

11. Consolidates and/or prepares prescribed reports for submission to top management and other offices concerned; and

12. Performs other functions as may be assigned.

A. Internal Communications Division

1. Formulates policies, work programs, standards, guidelines and procedures relative to the maintenance of an effective and efficient internal communication network and preparation of information materials, including Internal Communication Plan;

2. Prepares communication materials to disseminate information about the latest tax laws and regulations including the Bureau's policies, priorities and programs/projects;

3. Manages the updating of content of the BIR website/portal and disseminates copy of revenue issuances, memoranda and other information materials via electronic media;

4. Plans, coordinates and documents the conduct of internal briefings on BIR programs and projects, including new developments in the Bureau;

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

6. Prepares revenue issuances relative to the abovementioned functions;

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

8. Performs other functions as may be assigned.

1. Communications Planning Section

1.1. Prepares the Bureau's Internal Communication Plan in coordination with concerned BIR offices;

1.2. Monitors and evaluates the implementation of the Bureau's Internal Communication Plan;

1.3. Prepares revenue issuances to prescribe the policies, guidelines and procedures relative to the institutionalization and maintenance of an effective and efficient internal communication network and preparation of information materials;

1.4. Disseminates full text of revenue issuances, internal memoranda and other information materials via e-mail;

1.5. Plans, coordinates and documents the conduct of internal briefings for BIR personnel in order to generate continuing interest in and understanding of the programs and projects of the Bureau, including new developments; and

1.6. Performs other functions as may be assigned.

2. Management Communication Section

2.1. Prepares communications to different BIR offices to effect the implementation of general policy directions given by top management;

2.2. Prepares the monthly digest of revenue issuances for dissemination to BIR offices;

2.3. Prepares materials for posting in the BIR website;

2.4. Establishes and maintains an internal feedback mechanism to facilitate the transmission of comments or concerns pertaining to the operations/programs of the Bureau, for referral to offices concerned;

2.5. Provides feedback for top management on matters needing immediate attention in relation to BIR image;

2.6. Coordinates with offices concerned for the posting of updated information in the BIR website; and

2.7. Performs other functions as may be assigned.

3. Publication Section

3.1. Conceptualizes, designs and prepares for production and/or publication the BIR newsletter and other information materials (except public information and education materials such as Tax Calendar and Tax Primers) necessary to update the revenue personnel and the Bureau's stakeholders about the latest tax laws, regulations, policies, priorities and programs/projects;

3.2. Prepares presentation materials/messages to be used by top executives in promoting BIR's image;

3.3. Coordinates with concerned BIR offices for the preparation of materials to disseminate information about special events in the Bureau; and

3.4. Performs other functions as may be assigned.

B. Taxpayer Service Programs and Monitoring Division

1. Formulates policies, work programs, standards, guidelines and procedures relative to taxpayer service monitoring programs, registration processes/system improvement, and external forms designs, enhancement and management;

2. Maintains the Registration System of the Bureau specifically on the requirements for documentation and process improvement; tests technical functionalities in coordination with Information Systems Group (ISG);

3. Monitors, reviews and evaluates the implementation of the taxpayer service monitoring programs & registration process improvement and external forms management;

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

5. Prepares revenue issuances relative to the abovementioned functions;

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

7. Performs other functions as may be assigned.

1. Programs Development and Review Section

1.1. Determines and develops taxpayer service monitoring programs for implementation at the National, Regional and District Offices;

1.2. Recommends areas of concern relative to customer satisfaction for inclusion in the surveys conducted by Planning and Management Service (PMS);

1.3. Develops ways to improve quality of service to taxpayers based on the result of surveys conducted and consultation meetings with public/private sector;

1.4. Creates and maintains a compilation of baseline information which may be needed in the development of new taxpayer service monitoring programs;

1.5. Recommends measures to resolve implementation issues and conflicts on taxpayer service program/system as provided in existing issuances;

1.6. Formulates criteria for RDO ranking based on taxpayer service activities (Taxpayer Assistance Index), e.g. establishment of Key Performance Indicators (KPIs) for ranking of RDOs, KPI on Tax Compliance Verification Drive (TCVD);

1.7. Determines the areas for improvement and development of new policy and/or guidelines related to eServices of the Bureau on Forms and Registration matters i.e., eACCReg, eRegistration, etc.; including those other systems related to the accreditation and registration of Point-of-Sale (POS) machine/software, Computerized Accounting System, etc.; and

1.8. Performs other functions as may be assigned.

2. Monitoring and Analysis Section

2.1. Reviews, evaluates and monitors the implementation of the taxpayer service programs/activities of the Regional and District Offices;

2.2. Analyzes reports and feedback on taxpayer assistance submitted by Regional and District Offices;

2.3. Performs on the spot visit to Revenue District Offices to evaluate actual prescribed programs/activities;

2.4. Monitors and evaluates submission of Office KPI Performance Evaluation Report (annual) of the Regional/Large Taxpayers Service (LTS) and District/LT offices on operational KPIs pursuant to existing issuances;

2.5. Prepares Accomplishment Report on Performance under Performance Governance System (PGS) annually; and

2.6. Performs other functions as may be assigned.

3. Forms Design and Review Section

3.1. Designs, reviews and updates external forms in coordination with the services/offices concerned;

3.2. Takes charge of the numbering of BIR forms whether internal or external in accordance with prescribed guidelines;

3.3. Recommends "external forms specifications" (e.g. kind and thickness/weight of paper to be used);

3.4. Recommends revenue issuances prescribing/implementing the use of new/revised external forms and/or declaring the obsolescence of external forms as initiated and recommended by the services/ offices concerned;

3.5. Prepares the annual Project Procurement Management Plan (PPMP) for the purpose of budget estimate for both major and minor forms;

3.6. Prepares annual allocation of major external forms per Regional and District Offices, LT Offices and for the buffer stock of the National Office;

3.7. Reviews manuscripts of external forms prior to printing to ensure that forms to be printed are the latest enhances (ENCS) version;

3.8. Monitors and evaluates the Regional & District Offices and LT Offices in the handling and use of external forms; and

3.9. Performs other functions as may be assigned.

4. Registration Processes Review Section

4.1. Maintains process ownership of the Registration System and monitors other related programs particularly on the requirements for process improvements;

4.2. Manages and evaluates the nationwide implementation of any enhancement in the Registration System and other related programs particularly on the requirements for process improvements;

4.3. Recommends the conduct of briefing/training designed to improve Registration Process, in coordination with office concerned;

4.4. Consolidates, evaluates and monitors compliance on the submission of the Registration System reports and other registration-related reports;

4.5. Conducts regular/random ocular visits to the BIR district offices to monitor and evaluate the policies being implemented and undertakes necessary adjustments/corrections in policy;

4.6. Addresses registration-related issues and problems; and

4.7. Performs other functions as may be assigned.

C. Public Information and Education Division

1. Formulates policies, work programs, standards, guidelines and procedures relative to taxpayer service, public information and education programs;

2. Monitors and coordinates year-round public service programs including nationwide tax campaigns in the National, Regional and District Offices;

3. Prepares the Bureau's External Communication Plan for its stakeholders;

4. Monitors and evaluates the implementation of the Bureau's External Communication Plan;

5. Plans, monitors and coordinates with offices concerned the implementation of special projects on public information and education-related activities;

6. Effects publication of revenue issuances (e.g. revenue regulations, circulars, etc.) and related publications on tax administration;

7. Monitors and coordinates prescribed reports for submission to top management;

8. Prepares revenue issuances related to the abovementioned functions;

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

10. Performs other functions as may be assigned.

1. Public Assistance/Service Section

1.1. Implements a year-round public assistance service program;

1.2. Provides public assistance and information such as TIN Verification, Zonal Valuation and eLounge services;

1.3. Furnishes tax forms and information materials to walk-in taxpayers;

1.4. Receives, resolves or escalates and monitors complaints related to public assistance including but not limited to complaints on non-issuance of official receipts (NO OR) and registration;

1.5. Monitors and coordinates with other offices the resolutions of escalated queries, issues and concerns;

1.6. Prepares listings and standard answers to frequently asked questions of taxpayers in coordination with the Customer Assistance Division (CAD);

1.7. Prepares prescribed reports for submission to the offices concerned; and

1.8. Performs other functions as may be assigned.

2. Public Information and Education Section

2.1. Develops, reviews and updates policies, work programs, standards, guidelines and procedures relative to public information and education programs;

2.2. Monitors and coordinates tax campaigns at the National, Regional and District Offices including distribution of campaign kits, seminar hand-outs and other information and resource materials;

2.3. Establishes and maintains linkages with external agencies - private and public, civic and professional organizations relative to public information and education activities;

2.4. Coordinates the preparation of the Tax Calendar and acts as Secretariat of the Tax Calendar Committee;

2.5. Provides or coordinates educational tours, tax briefings, resource speakers, orientations and other education activities as requested by external stakeholders in coordination with offices concerned;

2.6. Prepares, updates and coordinates with the Internal Communications Division (ICD) and other concerned BIR offices on the BIR website/portal posting of public information and education materials (e.g. tax calendar, flyers, etc.);

2.7. Prepares, implements and monitors the Bureau's External Communication Plan for its stakeholders;

2.8. Plans, monitors and coordinates with offices concerned special projects on taxpayer service-related activities; and

2.9. Performs other functions as may be assigned.

3. Media Relations Section

3.1. Establishes and maintains linkages with the media;

3.2. Prepares and disseminates press/photo releases to print and broadcast media;

3.3. Takes charge of publication of revenue issuances, advertisements of the Bureau and related publications as tax administration;

3.4. Coordinates media coverages of major BIR activities and the conduct of special events such as press conferences, public relations activities, interviews, phone patches, etc.;

3.5. Monitors published revenue issuances and print/radio/TV commentaries, as well as relevant issues affecting BIR;

3.6. Provides daily clippings of BIR news-related stories and commentaries to top management;

3.7. Maintains the Media Room for press-related activities; and

3.8. Performs other functions as may be assigned.

4. Audio-Visual Section

4.1. Provides photo and video coverage of official activities and affairs of the Bureau for documentation and/or media release;

4.2. Prepares and disseminates audio-visual materials for special events or activities;

4.3. Coordinates with BIR Offices and production firms relative to joint audio-visual projects and undertakings;

4.4. Establishes and maintains a library of official photos, footages and video coverages; and

4.5. Performs other functions as may be assigned.

D. Customer Assistance Division

1. Performs staff, advisory and consultative functions relative to the provision of consistent, accurate and timely response to telephone, voice mail and e-mail inquiries and from other channels raised by internal and external stakeholders;

2. Measures and evaluates the overall operational performance of the Customer Assistance Sections based on customized reports;

3. Establishes, maintains and updates a knowledge database for the division;

4. Coordinates and monitors the resolution of complex queries/issues escalated to concerned BIR offices;

5. Coordinates the updating of content of the Interactive Voice Response System (IVRS) as well as the maintenance of optimal performance of the technical infrastructure;

6. Coordinates with concerned BIR offices for the recruitment/assignment and the continuing education of the contact center agents;

7. Recommends capability and skills development training programs for contact center agents;

8. Monitors, evaluates and improves programs and activities under the responsibility of the division;

9. Prepares prescribed reports for submission to offices concerned;

10. Prepares revenue issuances relative to the abovementioned functions;

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

12. Performs other functions as may be assigned.

Customer Assistance Sections I, II, III

1. Implements a year-round customer assistance program to provide updated information on tax laws, regulations and procedures as well as eServices and other BIR-related information to taxpayers, internal stakeholders and the general public;

2. Responds to questions/queries raised through telephone, voicemail, e-mail, sms, fax and other channels by internal and external stakeholders;

3. Escalates complex queries/concerns (i.e. those that require legal interpretations, opinions and advice and/or those that require the expertise of other BIR offices) raised by external stakeholders to concerned BIR offices;

4. Provides support to the implementation of BIR programs and projects through placement of outbound calls and provision of phone-in assistance to customers;

5. Provides inputs for the continuous update of the knowledge database and the IVRS;

6. Logs details of issues/concerns raised by internal and external stakeholders; and

7. Performs other functions as may be assigned.

The Customer Assistance Sections I, II and III shall perform identical functions, each section to include agents with different skill levels. Such structure is established to effectively supervise call handling with two (2) tiered escalation levels and coaching functions.

II. ASSESSMENT SERVICE

1. Provides functional direction relative to all audit and assessment activities, evaluation of assessment accomplishments, asset valuation concerns, management of the Third-Party Information (TPI) Program, applications for VAT zero-rating of non-large taxpayers, monitoring of availments of tax exemptions/ incentives, audit/verification of VAT credit/refund claims by direct exporters and review of cases from field offices, except claims for tax credit/refund involving erroneous or illegal collection of taxes;

2. Formulates policies and administers work programs, standards, guidelines and procedures, including forms relative to the abovementioned functions;

3. Identifies risks and recommends possible mitigating action plan;

4. Provides policy guidance and operational directions to all divisions under the Service and to Regional and District Offices relative to the abovementioned functions;

5. Provides guidance and recommendation on the operational aspect of assigned application systems under Electronic Tax Information System (eTIS) relative to assessment functions;

6. Recommends tax legislation, regulations, and other revenue issuances for the improvement of tax administration relative to assessment matters;

7. Reviews and approves all documentations and issuances formulated on the policies, guidelines and procedures related to the operations of Document Processing Divisions;

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

9. Monitors, evaluates and improves programs and activities under its responsibility;

10. Reviews, recommends and/or approves all reports and other actions of the divisions under its responsibility;

11. Consolidates and/or prepares prescribed reports for submission to top management and other offices concerned; and

12. Performs other functions as may be assigned.

A. Assessment Programs Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to assessment activities, audit planning and review of related reports emanating from the field offices;

2. Conducts study, research and analysis for the development of audit procedures and techniques for improving the quality of tax audit;

3. Recommends policy guidelines and directions to field offices relative to the abovementioned functions;

4. Conducts study and analysis for risk assessment related to audit and preparation of the annual national audit plan;

5. Prepares, maintains and updates assessment manuals and handbooks;

6. Maintains the operational aspect of the Tax Credit and Refund System (TCRS) and Audit System;

7. Reviews and evaluates the reports submitted by field offices resulting from assessment programs and activities;

8. Recommends actions and improvements after evaluation of field offices' implementation of assessment programs, including their reporting system;

9. Recommends assessment/technical trainings designed to improve the quality of assessment functions and performance of assessment revenue officers, in coordination with the Human Resource Development Service (HRDS);

10. Prepares prescribed reports for submission to top management and other offices concerned;

11. Prepares revenue issuances relative to the abovementioned functions;

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

13. Performs other functions as may be assigned.

1. Audit Programs Section

1.1. Formulates policies, work programs, standards, guidelines and procedures on assessment activities and review of reports from the field offices;

1.2. Conducts study and analysis of data on tax and information returns, as well as reports on economic events, industry trends and business activities in the country prepared by offices concerned, for risk assessment related to audit and preparation of the annual national audit plan, including selection criteria, audit policies, workload standards and reporting requirements for the examination and review functions of the field offices;

1.3. Coordinates with Large Taxpayers Service (LTS), Enforcement and Advocacy Service (EAS) and field offices in the implementation of their assessment programs;

1.4. Provides guidelines to field offices in the proper implementation of assessment procedures, standards and techniques;

1.5. Prepares assessment-related revenue issuances, as necessary;

1.6. Prepares prescribed reports for submission to top management and other offices concerned; and

1.7. Performs other functions as may be assigned.

2. Programs Evaluation Section

2.1. Reviews and evaluates work plans and assessment reports of field offices to determine compliance with existing assessment laws, rules and regulations, policies, guidelines and procedures and to measure performance with set programs;

2.2. Recommends actions on the result of the evaluation of field offices' implementation of assessment programs and enforcement of assessment laws, rules and regulations and adherence to policies, guidelines and procedures;

2.3. Recommends improvements to the reporting system of field offices relative to the assessment programs and activities;

2.4. Prepares prescribed reports for submission to top management and other offices concerned;

2.5. Identifies and recommends necessary assessment training courses and appropriate training participants in coordination with the Human Resource Development Service (HRDS);

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

2.7. Performs other functions as may be assigned.

3. Audit Procedures and Techniques Section

3.1. Develops/updates audit procedures and techniques for improving the quality of tax audit, including the audit of specialized industries, interrelated taxpayers, automated accounting system and new trends on recording business transactions;

3.2. Prepares, maintains and updates the assessment/audit manuals and handbooks for the use of the field offices;

3.3. Recommends process improvement on the operational aspect of the Tax Credit and Refund System (TCRS) and Audit System;

3.4. Prepares prescribed reports for submission to top management and other offices concerned;

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

3.6. Performs other functions as may be assigned.

B. Assessment Performance Monitoring Division

1. Monitors, evaluates and consolidates reports submitted by the investigating offices on the following:

   a. Revision/updating of the schedules of zonal values of real properties;
   b. Resolutions on revaluation/assignment of zonal values issued by the Regional Technical Committee of Real Property Valuation (RTCRPV);
   c. Electronic Certificates Authorizing Registration (eCARs) issued, collection and assessment from Capital Gains Tax (CGT), Documentary Stamps Tax (DST), Estate Tax, Donor's Tax, Creditable Withholding Tax (CWT) and other taxes derived from transfer of real properties;
   d. Tax Verification Notices (TVNs)/Electronic TVNs (eTVNs);

e. Electronic Letters of Authority (eLAs) issued on collection and assessment thru the Electronic Letter of Authority Monitoring System (eLAMS) and the Case Management System (CMS) of the Electronic Tax Information System (eTIS);

2. Manages and maintains the operational aspect of the following systems:

   a. eCAR System;
   b. Electronic Tax Verification Notice Management System (eTVNMS);
   c. eLAMS;
   d. CMS of eTIS;

3. Manages and maintains the duly approved schedule of zonal values in the BIR Portal (Web);

4. Prepares prescribed reports for submission to top management and other offices concerned;

5. Coordinates with the offices concerned for the implementation of the abovementioned functions; and

6. Performs other functions as may be assigned.

1. Asset Valuation Section

1.1. Monitors and collates status reports submitted by the RDOs on the revision/updating of their respective schedule of zonal values;

1.2. Monitors, evaluates and consolidates reports of all regional and district offices on resolutions issued by the Regional Technical Committee of Real Property Valuation (RTCRPV) on case to case request for revaluation/assignment of zonal values of real properties listed/not listed in the approved schedule of zonal values;

1.3. Coordinates and facilitates with the offices concerned the approval of the proposed revision by concerned officials [BIR/Department of Finance (DOF)] and publication of the newly approved schedule of zonal values;

1.4. Reviews and evaluates the schedule of zonal values approved by the DOF before transmitting to Procurement Division for the request for publication;

1.5. Validates and proofreads the approved schedule of zonal values against the values printed in the newspaper before and after publication;

1.6. Uploads, manages and maintains the duly approved schedule of zonal values in the BIR Portal (Web);

1.7. Transmits hard copies of the duly approved/published schedule of zonal values and newspaper to the concerned Revenue Region (RR) and Revenue District Offices (RDO) and soft copy of the same to Customer Assistance Division (CAD);

1.8. Transmits soft copies of the duly approved/published schedule of zonal values to the office concerned under the Information Systems Group (ISG) for uploading to Integrated Tax System (ITS)/eTIS Database;

1.9. Assists and answers telephone and walk-in queries and issues certifications on zonal values of real properties specifically for Estate/Donor's Taxes and for other legal purposes only covering properties located in several places/regions;

1.10. Prepares prescribed reports for submission to top management and other offices concerned; and

1.11. Performs other functions as may be assigned.

2. CAR Evaluation and Monitoring Section

2.1. Monitors, evaluates and consolidates reports of all regional and district offices such as but not limited to the following:

a. Certificates Authorizing Registration (CARs)/ Electronic Certificates Authorizing Registration (eCARs);
b. Collection and assessment from Capital Gains Tax (CGT), Creditable Withholding Tax (CWT), ESTATE, DONORS, Documentary Stamps Tax (DST) and other taxes derived from transfer of real properties as well as reports on real property transactions from the Land Registration Authority (LRA);
c. Tax Verification Notice (TVN)/ Electronic TVN (eTVN);

2.2. Generates statistical data and reports on CARs/eCARs issued, collections and assessments from real property transactions;

2.3. Consolidates reports on all CARs issued by the RDOs to determine the volume of CGT transactions per taxpayer/seller;

2.4. Generates reports on real property transactions totaling six (6) or more during the year per taxpayer/seller for purposes of imposing the value added tax, assessing additional deficiency income, creditable withholding tax, etc. on taxpayers found habitually engaged in real estate business, if there is any;

2.5. Generates reports on taxpayers with two (2) or more donations of real properties made within the same calendar year;

2.6. Generates reports on multiple estate tax returns filed for the same decedent;

2.7. Transmits to concerned RDOs reports generated in 2.4, 2.5 and 2.6 above;

2.8. Monitors RDOs action and reports on cases transmitted involving multiple transactions/returns made/filed by the same taxpayer;

2.9. Recommends process improvement on the operational aspect of the eCAR System and the Electronic Tax Verification Notice Management System (eTVNMS);

2.10. Monitors the issuance of blank eCAR forms issued to Revenue Regions and RDOs;

2.11. Reconciles the requisitioned blank eCAR forms against the issued eCAR forms by the RDOs;

2.12. Prepares and sends follow-up letters to all offices concerned;

2.13. Maintains records of the results of the aforementioned functions;

2.14. Prepares prescribed reports for submission to top management and other offices concerned; and

2.15. Performs other functions as may be assigned.

3. Assessment Performance Section

3.1. Monitors, collates and encodes reports submitted by investigating offices in the Region on Electronic Letters of Authority (eLAs) issued;

3.2. Monitors, collates and encodes collection and assessment reports from investigation submitted by all investigating offices in the Region;

3.3. Monitors, evaluates and consolidates Electronic Letter of Authority Monitoring System (eLAMS) and Case Management System (CMS) reports;

3.4. Prepares and sends follow-up letters to all investigating offices in the Region concerned with delayed/incomplete reports;

3.5. Generates statistical data and reports on eLAs issued, collections and assessments from audit and investigation;

3.6. Recommends process improvement on the operational aspect of the eLAMS and the CMS to provide updates on the status of collection and/or assessment of deficiency taxes from eLAs;

3.7. Coordinates with the Business Intelligence Division (BID) under the Information Systems Group (ISG) the eLAMS data fix request from Regional Offices and VAT Credit Audit Division;

3.8. Prepares prescribed reports for submission to top management and other offices concerned;

3.9. Coordinates with the offices concerned for the implementation of the abovementioned functions; and

3.10. Performs other functions as may be assigned.

C. Audit Information, Tax Exemption and Incentives Division

1. Formulates policies, work programs, standards, guidelines and procedures relative to tax exemptions/incentives granted/availed by entities duly registered with the Board of Investments (BOI), Philippine Economic Zone Authority (PEZA), Subic Bay Metropolitan Authority (SBMA) and other Investment Promotion Agencies (IPAs), management of Third Party Information (TPI) Program and extraction of information in the Data Warehouse Facility, processing of applications for VAT zero-rating of effectively zero-rated transactions, processing of applications and other transactions in connection with the Personal Equity and Retirement Account (PERA) Act of 2008, monitors collection/assessment and status of Letter Notices (LNs) and those LNs deployed to field offices, and publication of Cannot be Located Taxpayers;

2. Develops and recommends process improvement on the operational aspect of the Returns Filing and Processing System (RFPS) and support to Taxpayer Account System (TAS);

3. Provides inputs for the preparation of revenue issuances relative to the abovementioned functions;

4. Prepares prescribed reports for submission to the top management and other offices concerned;

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

6. Performs other functions as may be assigned.

1. Incentives Evaluation Section

1.1. Formulates policies, work programs, standards, guidelines and procedures relative to the supervision of tax exemptions/incentives by entities duly registered with the Board of Investments (BOI), Philippine Economic Zone Authority (PEZA), Subic Bay Metropolitan Authority (SBMA) and other Investment Promotion Agencies (IPAs);

1.2. Coordinates with concerned regulatory agencies on matters pertaining to tax exemptions/incentives and endorsements of qualified registered enterprise for VAT zero-rating;

1.3. Gathers and collates data on revenues waived from existing fiscal incentives laws from the Revenue District Offices (RDOs)/ Integrated Tax System (ITS) data for transmittal on a yearly basis to the National Tax Research Center (NTRC) concerning availment of fiscal incentives through the BIR;

1.4. Processes and recommends approval of applications for VAT zero-rating of effectively zero-rated transactions except applications of Large Taxpayers and applications with unresolved issues;

1.5. Monitors action/evaluation of field offices on the availment of tax exemptions/incentives by entities duly registered with the BOI, PEZA, SBMA and other IPAs; and

1.6. Performs other functions as may be assigned.

2. Third Party Information Section

2.1. Develops and recommends policies, work programs, standards, guidelines and procedures in the management of the Third Party Information (TPI) Program;

2.2. Provides inputs for the preparation of revenue issuances relative to the implementation of TPI Program;

2.3. Manages and maintains TPI Program and all other activities related to the program;

2.4. Maintains and adopts a system of information retrieval and analysis through access to records of government and private entities as authorized under Sec. 5(B) of the National Internal Revenue Code (NIRC) of 1997, as amended, and other applicable laws and regulations;

2.5. Conducts continuing analysis and evaluation of the TPI Program in coordination with the offices concerned under the Information Systems Group (ISG), and recommends enhancements whenever necessary;

2.6. Reviews periodically existing Memorandum of Agreement (MOA) and Implementing Rules and Regulations (IRR) on the exchange of information and recommends amendments/updates to extant provisions therein or expand the scope and contents as may be necessary;

2.7. Explores areas of cooperation or collaboration with other government agencies for the effective implementation of Sec. 5(B) of the NIRC of 1997, as amended;

2.8. Provides third party information/data in the Data Warehouse Facility to authorized field offices; and

2.9. Performs other functions as may be assigned.

3. Miscellaneous Operations Section

3.1. Develops policies, work programs, standards, guidelines and procedures in the tracking of Letter Notices (LNs);

3.2. Monitors collection/assessment and status of LNs resulting from computerized matching of TPI against tax declarations of taxpayers;

3.3. Monitors activities of field offices in the utilization of TPI and other related activities;

3.4. Processes all applications, reports and other transactions in connection with the Personal Equity and Retirement Account (PERA) Act of 2008;

3.5. Consolidates Contractors Final Payment Release Certificate Reports received from various RDOs and information received from Department of Public Works and Highways (DPWH) Main/Regional Provincial/City Offices;

3.6. Monitors submission of prescribed reports relative to the exemptions granted under RA No. 9520 and evaluates revenue impact of the exemptions granted to Cooperatives;

3.7. Maintains the Returns Filing and Processing System (RFPS) and Taxpayer Account System (TAS), specifically on the requirements for process improvements related to assessment function;

3.8. Publication of Cannot Be Located (CBL) Taxpayer under RMO No. 98-2010; and

3.9. Performs other functions as may be assigned.

D. Tax Audit Review Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to review of tax investigation reports on claims of tax credit/refund processed and recommended by the offices concerned as well as on the conduct of post review of closed cases;

2. Provides inputs in the formulation of policies, guidelines, procedures and techniques in the investigation of taxpayer's tax liabilities in relation to claims for tax credit/refund and post review of closed cases as directed by the Commissioner;

3. Monitors and keeps track of cases handled by the Division;

4. Creates a database on the results of the abovementioned functions;

5. Prepares prescribed reports for submission to top management and other offices concerned;

6. Prepares revenue issuances relative to the abovementioned functions;

7. Coordinates with the proper offices in the implementation of the abovementioned functions; and

8. Performs other functions as may be assigned.

1. Tax Credit / Refund Review Section

1.1. Reviews and evaluates audit reports involving claims for tax credit/refund covering other taxes in accordance with the approved authority under existing revenue issuances;

1.2. Prepares reports on the results of review and evaluation and recommends appropriate action for the approval of Assistant Commissioner, Assessment Service (ACIR, AS) and by Deputy Commissioner, Operations Group (DCIR, OG) as prescribed under existing revenue issuances;

1.3. Creates a database on the results of the abovementioned functions;

1.4. Monitors the issuance of tax credit/refund and prepares prescribed reports for submission to top management and other offices concerned; and

1.5. Performs other functions as may be assigned.

2. VAT Credit/ Refund Review Section

2.1. Reviews and evaluates tax audit reports on claims for excess input tax credits in accordance with the approved authority under existing revenue issuances;

2.2. Prepares reports on the results of review and evaluation and recommends appropriate action for the approval of ACIR, AS and by DCIR, OG as prescribed under existing issuances;

2.3. Creates a database on the results of the abovementioned functions;

2.4. Monitors the issuance of tax credit/refund and prepares prescribed reports for submission to top management and other offices concerned; and

2.5. Performs other functions as may be assigned.

3. Audit Review Section

3.1. Conducts post review of tax cases closed in RDOs and approved by Regional Directors based on the prescribed guidelines and threshold set by the Commissioner:

a. Tax credit/refunds granted amounting to less than one million pesos (₱1,000,000.00);
b. One Time Transaction (ONETT) cases with issued Certificates Authorizing Registration (CARs);
c. Protested cases involving factual issues resulting to reduction and/or cancellation of assessment; and
d. Paid and approved and/or terminated/closed cases as may be authorized by the Commissioner;

3.2. Creates a database on results of the aforementioned function;

3.3. Prepares reports on the results of review and evaluation on the aforementioned cases and recommends appropriate action for the approval of ACIR, AS and/or higher authorities;

3.4. Monitors the reviewed aforementioned cases and prepares prescribed reports for submission to top management and other offices concerned;

3.5. Reviews and evaluates the availment of exemptions by tax-exempt private corporations and tax-exempt private enterprises duly registered with the Board of Investments (BOI), Philippine Economic Zone Authority (PEZA) and other similar agencies; and

3.6. Performs other functions as may be assigned.

E. VAT Credit Audit Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to audit/verification of VAT credit/refund claims filed by direct exporters;

2. Indorses discrepancies found during audit/verification of VAT credit/refund claims which may have other tax implications to the RDO concerned;

3. Prepares prescribed reports for submission to top management and other offices concerned;

4. Prepares revenue issuances relative to the abovementioned functions;

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

6. Performs other functions as may be assigned.

1. Field Evaluation Section

1.1. Conducts audit/verification of VAT credit/refund claims of direct exporters;

1.2. Pursues third party verification and access to records to validate VAT information declared by claimants;

1.3. Prepares evaluation reports, including narrative memorandum report on the result of field audit/verification conducted;

1.4. Recommends appropriate action on the results of audit/verification, such as the recommendation for approval of refund or issuance of Tax Credit Certificate (TCC) or denial of claim, if warranted;

1.5. Prepares prescribed reports for submission to top management and other offices concerned; and

1.6. Performs other functions as may be assigned.

2. Data Verification and Processing Section

2.1. Receives and records claimant's application for VAT credit/refund;

2.2. Conducts verification in the Electronic Tax Information System (eTIS) on tax returns data, tax payments/remittances and VAT registration concerning claimants and suppliers;

2.3. Creates and maintains records of regular claimants as well as their suppliers;

2.4. Recommends issuance of Electronic Letter of Authority (eLA)/Memorandum of Agreement (MOA) for the investigation of claims filed;

2.5. Maintains record book and files of documents, endorsement, evaluation/audit reports and other correspondence received and submitted by the Division;

2.6. Monitors and keeps track of cases handled by the Division;

2.7. Prepares prescribed reports for submission to top management and other offices concerned; and

2.8. Performs other functions as may be assigned.

III. COLLECTION SERVICE

1. Provides functional direction relative to collection of internal revenue taxes; accounting and allotment of revenues; effective implementation of the withholding tax system and the Electronic Documentary Stamp Tax System (eDST); accreditation/disaccreditation of banks as Authorized Agent Banks (AABs); monitoring and evaluation of the performance of AABs, Revenue Collection Officers (RCOs), Deputized Municipal Treasurers (DMTs) and other collection agents; processing of applications for transfer, cash conversion, and regular revalidation of Tax Credit Certificates (TCCs); issuance of Tax Debit Memo (TDMs), except those under the jurisdiction of the Large Taxpayers Service (LTS) and the Revenue District Offices (RDOs) under Revenue Region No. 8-Makati; processing of applications for issuance of Tax Clearance Certificates (TCLs) for NBI and Bidding Purposes, as well as for BIR-Importer's Compliance Certificates (BIR-ICCs)/ BIR- Broker's Compliance Certificates (BIR-BCCs); management and monitoring of accounts receivable and forfeited assets and other collection-related programs and activities;

2. Formulates policies and administers work programs, standards, guidelines and procedures, including forms relative to the abovementioned functions;

3. Identifies risks and recommends possible mitigating action plan;

4. Provides policy guidance and operational directions to the Unit and all the divisions under the Service as well as to the LTS and the Regional and District Offices relative to the performance of their functions;

5. Provides guidance on the operational aspect of the assigned application systems under the Integrated Tax System (ITS)/Electronic Tax Information System (eTIS) and other stand-alone information technology systems under the functional jurisdiction of the Service, and recommends enhancements thereto, if needed;

6. Recommends necessary tax legislations, regulations and other revenue issuances for the improvement of tax administration relative to collection matters;

7. Prepares the annual collection programs and activities and communicates them to the offices concerned for implementation and appropriate action;

8. Monitors and analyzes explanation of drastic changes of collections on major types of taxes submitted by the LTS and the RDOs;

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

10. Monitors, evaluates and improves programs and activities under its responsibility;

11. Reviews, recommends and/or approves all reports and other actions of the divisions under its responsibility;

12. Consolidates and/or prepares prescribed reports for submission to top management and other offices concerned; and

13. Performs other functions as may be assigned.

FORFEITED ASSETS MANAGEMENT UNIT

The Unit will cater Mega Manila regions [i.e. Revenue Region (RR) Nos. 4 – San Fernando, Pampanga, 5 – Caloocan City, 6 – Manila, 7 – Quezon City, 8 – Makati, 9 – San Pablo City], RR Nos. 13 – Cebu City, 16 – Cagayan De Oro City and 19 - Davao City.

1. Recommends policies, work programs, standards, guidelines and procedures relative to the management, safekeeping, and disposal of seized and forfeited properties;

2. Maintains updated and systematic files of the certified true copies of all documents evidencing ownership of all seized and forfeited properties;

3. Directs and monitors the conduct of the concerned regional offices, including the Large Taxpayers Service (LTS), on the following activities pertinent to seized and forfeited properties under their jurisdiction:

    a. Recording, management, preservation and safekeeping of the physical property including the supporting documents;

    b. Submission of timely and accurate Consolidated Inventory of Seized and Forfeited Assets (CISFA) and other related reports relative to seized and forfeited properties, including the natural and or civil fruits derived therefrom;

    c. Redemption of auctioned properties and, in case of default of the delinquent taxpayer, preparation and recommendation for the issuance of the corresponding Certificate of Sale to the winning bidder in accordance with existing rules and regulations; and

    d. Collection of the regular income, usufruct, civil fruits and proceeds from the sale of natural fruits of forfeited properties.

4. Prepares and serves the Declaration of Forfeiture to the Register of Deeds on all seized properties, in case of no winning bidder for concerned regions, LTS and the Accounts Receivables Monitoring Division (ARMD);

5. Monitors the availment of the prescribed redemption period by the delinquent taxpayer on the seized properties, for Metro Manila regions, LTS and the ARMD, and in case of default, prepares and recommends the issuance of the corresponding Certificate of Sale to the winning bidder in accordance with existing rules and regulations;

6. Publishes the List of Seized and Forfeited Properties to the BIR website for dissemination to the general public for prospective buyers;

7. Reviews all delinquent accounts dockets subject of auction sale or negotiated/private sale for concerned regions, LTS and ARMD;

8. Posts the Notice of Sale of seized and forfeited properties for concerned regions, using the available modes of publication to elicit active participation by all interested parties in the auction sale;

9. Conducts the auction sale of all seized and forfeited properties for concerned regions, LTS and the ARMD;

10. Consolidates titles of forfeited properties for concerned regions, LTS and ARMD, as a result of a "tax sale" in favor of the government, including the transfer of registration of personal property (motor vehicles, aircraft, ships or vessels) in the name of the government;

11. Determines the accuracy of regional CISFA based on actual location and physical condition/state of the acquired assets including the potential income that can be derived therefrom;

12. Disposes all absolutely forfeited properties, for concerned regions, LTS and ARMD, thru:

    a. Negotiable sale
    b. Transfer to other government offices
    c. Other modes of transfer

13. Maintains a system that will track all forfeited assets-related transactions from the time of seizure up to the time of sale/disposition thereof;

14. Consolidates the monthly and annual CISFA submitted by all offices concerned;

15. Evaluates the recommendations made by all revenue offices concerned relative to the disposition of seized and forfeited properties, through public auction or negotiated sale, for approval by the concerned authorized official for purposes of issuing the appropriate documents to effect the transfer of the ownership of the said properties to the winning bidder or buyer, as the case may be;

16. Prepares the General Control Ledger (GCL) and attachments pertaining to the Accounts Receivable/Delinquent Account (AR/DA) dockets involving seized and forfeited properties for auction sale submitted by all concerned regional and national offices;

17. Acts as representative of the government in the Stockholders/Board of Directors meeting of the corporation, as the case may be, where the government has acquired substantial shares of stocks, in order to protect the interest of the government;

18. Prepares analysis of the information/data on the CISFA as a tool for the effective management and dispositions of forfeited assets;

19. Coordinates with the ARMD on matters pertaining to the submission of Warrant Enforcement Report (WER) by all regional and national offices concerned covering all levied/seized properties within their respective jurisdiction to determine compliance by these revenue offices on the prompt transmission of AR/DA dockets covering seized properties that are already due for auction sale;
20. Coordinates with other internal and external offices in the implementation of the abovementioned functions; and

21. Performs other functions as may be assigned.

A. Collection Programs Division

1. Develops policies, work programs, standards, guidelines and procedures, including the pertinent forms relative to collection activities, and the audit planning and review of related reports emanating from field offices, in consultation with the concerned divisions under the Collection Service;

2. Recommends policy guidelines and directions to field offices relative to the above functions;

3. Conducts study and analysis for risk-based approach in the handling of accounts receivables/delinquent accounts and in the disposition of seized properties and forfeited assets;

4. Determines and analyzes problems on collection processes and recommends solutions or improvements thereto;

5. Monitors and evaluates the implementation of the overall programs of the Service and recommends amendments to tax laws and revenue issuances relative thereto;

6. Recommends the design of collection/technical trainings and/or conduct of collection-related trainings to collection personnel, in coordination with the Human Resource Development Service (HRDS);

7. Prepares prescribed reports for submission to top management and other internal and external offices concerned;

8. Prepares revenue issuances relative to the abovementioned functions;

9. Coordinates with other internal and external offices in the implementation of the abovementioned functions; and

10. Performs other functions as may be assigned.

1. Collection Programs Section

1.1. Develops and implements policies, work programs, standards, guidelines and procedures, including the pertinent forms relative to collection activities, and the audit planning and review of related reports emanating from field offices, in consultation with the concerned divisions under the Collection Service, and in coordination with Collection Performance Monitoring Division (CPMD);

1.2. Conducts study, researches, and analysis of collection-related systems, processes, programs, and techniques to improve the quality of tax administration;

1.3. Evaluates and analyzes programs, procedures, standards and problems on collection operations and activities, and recommends amendments to tax laws and revenue issuances relative thereto;

1.4. Prepares the operational plans of the Bureau relative to collection matters for implementation in the national and regional offices;

1.5. Prepares performance audit plans based on set priorities to determine compliance by offices concerned and employees with the prescribed guidelines, policies, and procedures on collection matters;

1.6. Establishes performance measure and devises criteria and techniques for the evaluation and appraisal of the performance of the implementing offices and the divisions under the Service relative to the implementation of the Service programs;

1.7. Maintains, develops and recommends process improvements on the operational aspects of the Tax Credit and Refund System (TCRS), Collection and Bank Reconciliation System (CBRS)/Collection Remittance Reconciliation (CRR), Returns Compliance System (RCS), Accounts Receivable Management System (ARMS), Collection Reconciliation System (CRS), Mobile Revenue Collection Officers System (MRCOS), Case Monitoring System (CMS) except Document Tracking Module (DTM), Electronic Fund Transfer Instruction System (eFTIS)/Philippine Payment and Settlement System (PhilPass), Taxpayer Accounting System (TAS), and the Electronic Documentary Stamp Tax System (eDST) and other related systems;

1.8. Provides guidelines and assistance to all offices concerned in the proper implementation of the work programs on collection matters and adherence to the prescribed collection guidelines, procedures, standards and techniques;

1.9. Recommends the conduct of trainings to collection personnel designed to improve the quality of their technical skills and competencies on collection matters, and improve their respective performance levels, in coordination with the Training Management Division (TMD);

1.10. Conducts study and analysis for risk-based approach in the handling of accounts receivables/delinquent accounts and in the disposition of seized and forfeited assets;

1.11. Maintains/Updates the content of the Web-Portal for List of Authorized Agent Banks (AABs) and Bank Bulletins;

1.12. Processes the request for change/modification of due dates for all eligible tax types in accordance with set standards and procedures and recommends approval/ disapproval thereof;

1.13. Evaluates banks' application for accreditation, renewal/ cancellation of accreditation and their request for voluntary withdrawal as AAB of the BIR and recommends appropriate action thereto, in coordination with the CPMD and the Bank Accreditation Committee (BAC);

1.14. Acts as the official Secretariat of the BAC;

1.15. Assigns Bank/RDO Codes /concerned Revenue Data Center (RDC) to AABs, maintains an updated master control record thereof, and update the Bank Codes Table in the CBRS/CRR of the ITS/eTIS;

1.16. Maintains an updated Masterlist of AAB/RDO/Drawee Bank Codes, in coordination with the Information Systems Group (ISG);

1.17. Maintains an updated record of the Revenue Collection Officer's (RCOs)/Drawee Bank's Codes assigned by the Information Systems Group (ISG);

1.18. Recommends actions and improvements after evaluation of the reports submitted by offices concerned on their implementation of collection programs and activities, including their reporting system;

1.19. Coordinates with the Large Taxpayers Collection Enforcement Division (LTCED), the Collection Sections of the Revenue District Offices (RDOs), the Collection Divisions of the Revenue Regions (RRs), and other divisions under the Collection Service to ensure that their respective collection programs are consistent with the overall collection program of the Bureau;

1.20. Conducts trainings, seminar, conferences, and other similar activities, in coordination with the CPMD and the Information Systems Development and Operations Service (ISDOS) and the Training Delivery Division (TDD);

1.21. Recommends the design/redesign of collection/technical trainings and/or conduct of collection-related trainings to collection personnel designed to improve the quality of their technical skills and competencies on collection, matters, and to improve their respective performance level, in coordination with all the concerned divisions under the Service, TMD and Training Delivery Division (TDD), as the case may be;

1.22. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

1.23. Prepares prescribed reports for submission to top management and other offices concerned;

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

1.25. Performs other functions as may be assigned.

2. Collection Procedures and Techniques Section

2.1. Conducts study, research and analysis for the crafting/updating of collection procedures and techniques to be followed for in the improvement of the quality of tax administration, in consultation with other offices concerned of the Bureau;

2.2. Prepares, maintains, consolidates, and updates collection-related issuances, manuals and handbooks, including job aids, templates review, correspondences and pertinent reports;

2.3. Provides guidelines and assistance to all offices concerned in the proper implementation of collection guidelines, procedures, standards and techniques;

2.4. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

2.5. Prepares prescribed reports for submission to top management and other offices concerned;

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

2.7. Performs other functions as may be assigned.

3. Compliance Review Section

3.1. Evaluates regional and district, including Large Taxpayers Service (LTS) collection activities to determine adherence to standards, guidelines and procedures and recommends solutions or improvements thereto;

3.2. Conducts audit and evaluation of programs, procedures, standards and problems on collection operations and activities of the divisions within the Collection Service including that of the field offices and recommends amendments to tax laws and revenue issuances relative thereto in coordination with all the other concerned divisions under the Service;

3.3. Conducts special audits and/or spot-checking of the activities/practices by internal and external stakeholders in handling collection-related matters pursuant to approved audit plans to validate the veracity of the reports/complaints submitted/filed by concerned taxpayers, Bureau officials, and other concerned parties;

3.4. Conducts audit of RCOs, AABs and Deputized Municipal Treasurers (DMTs) in relation to their responsibilities as collection agents of the Bureau to ensure that all internal revenue taxes collected are duly reported to the BIR and remitted to the Bureau of the Treasury (BTr);

3.5. Recommends actions on the result of the audit and evaluation of the implementation of collection programs and the enforcement of laws, rules and regulations, in relation to the collection of taxes, as well as adherence to the prescribed policies, guidelines and procedures;

3.6. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

3.7. Prepares prescribed reports for submission to top management and other offices concerned;

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

3.9. Performs other functions as may be assigned.

B. Collection Performance Monitoring Division

1. Develops and recommends policies, work programs, standards, guidelines and procedures, including forms relative to the monitoring, evaluation, and analysis of collection reports, collection of internal revenue taxes thru Revenue Collection Officers (RCOs), Authorized Agent Banks (AABs) and other collection agents, and implementation of the Returns Compliance System (RCS);

2. Reviews and consolidates the reports received from AABs/RCOs/SCOs/Deputized Municipal Treasurers (DMTs) to determine compliance with collection procedures, rules and regulations based on the performance criteria of the Bureau for purposes of penalty imposition;

3. Submits report on the performance evaluation of AABs, RCOs, SCOs and DMTs with necessary recommendation to the Bank Accreditation Committee (BAC)/Assistant Commissioner, Collection Service/higher authorities;

4. Recommends the formulation or enhancements of policies, work programs, standards, guidelines and procedures relative to the observations noted in the discharge of its functions;

5. Conducts study, research and analysis of economic events, industry trends and business activities and developments in the country for the improvement/enhancement of tax system;

6. Monitors and evaluates the reports submitted by the regional, district and LT offices regarding drastic changes in internal revenue tax payments and prepares an analysis thereof in relation to global trends and development;

7. Monitors the performance of Large Taxpayers Service (LTS) and Revenue District Offices (RDOs) with respect to the submission of weekly/monthly AAB collection reconciliation reports, as well as to the resolution of discrepancies in tax collections thru the AABs using the facility of the Collection Reconciliation System (CRS);

8. Prepares the certifications on the number of transactions handled by the AABs based on information generated by the Information Systems Group (ISG) from the Integrated Tax System – Collection and Bank Reconciliation (ITS-CBR)/ Electronic Tax Information System – Collection and Remittance Reconciliation (eTIS-CRR) for submission to the Bureau of the Treasury (BTr);

9. Prepares revenue issuances relative to the abovementioned functions, other than those under the jurisdiction of the Collection Programs Division (CPD);

10. Prepares prescribed reports for submission to top management and other offices concerned;

11. Coordinates with the CPD regarding the conduct of appropriate trainings, seminar, conferences, and other similar activities of personnel under the division; and

12. Performs other functions as may be assigned.

1. Collection Performance Monitoring, Evaluation and Analysis Section

1.1. Develops and implements policies, work programs, standards, guidelines and procedures, including forms relative to the monitoring, evaluation, and analysis of the collection reports submitted by the LTS, RDOs and other concerned divisions in the national and regional offices;

1.2. Monitors, evaluates and analyzes the consolidated reports submitted by the Research and Statistics Division (RSD), Large Taxpayers Performance Monitoring and Programs Division (LTPMPD), Regional Collection Divisions (RCDs), RDOs and Large Taxpayers Divisions (LTDs) regarding drastic changes in internal revenue tax collections pursuant to the existing guidelines and procedures;

1.3. Conducts studies/researches on national and regional economic performance affecting the different industries groups, and determines their impact on the collection performance of the Bureau and the different implementing offices, in coordination with the concerned offices;

1.4. Establishes the updated profiles of the RDOs in terms of revenue collection potentials across industry groups under their jurisdiction, as a tool in evaluating their revenue collection performance, in coordination with the concerned offices;

1.5. Validates the impact of approved tax measures, as required, based on data that may be obtained from the BIR Integrated Tax System (ITS) and/or its attached system facilities, reports from implementing offices and other management reports, in coordination with the RSD;

1.6. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

1.7. Prepares the monthly reports bearing the analysis of the efficiency of the Bureau's performance against the set collection growth and target for submission to top management and other offices concerned;

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

1.9. Performs other functions as may be assigned.

2. Authorized Agent Banks (AABs) Monitoring and Analysis Section

2.1. Develops and implements policies, work programs, standards, guidelines and procedures relative to the monitoring of the activities and performance of the AABs as agents of the Bureau in the collection of internal revenue taxes;

2.2. Consolidates and evaluates reports received from the offices concerned under the Information Systems Group (ISG), Revenue Data Centers (RDCs), LTS, Regional and District Offices, and the Revenue Accounting Division (RAD) on AABs' compliance with collection procedures, rules and regulations for purposes of penalty imposition;

2.3. Monitors AABs' compliance on guidelines and procedures for accepting tax payments and remitting the same to the Bureau of the Treasury (BTr), in relation to the responsibilities and obligations stated in the Memorandum of Agreement (MOA) and other related revenue issuances;

2.4. Communicates with AABs the discrepancies/inaccuracies/ incompleteness/delay in the collection reports submitted and other deviations from existing collection policies/ procedures/rules and regulations;

2.5. Evaluates/analyzes AABs' responses to notices of violations, demand payment of penalties for inaccurate/incomplete/delayed manual submission/transmission thru Electronic Data Transmission (EDT) of Batch Control Sheets (BCSs) with tax returns and recommends appropriate action to the Bank Accreditation Committee (BAC) the AABs request for condonation/ waiver of penalties;

2.6. Monitors AABs' performance relative to their function of collecting internal revenue taxes and submits report of the same with necessary recommendation to the Collection Programs Division (CPD) for endorsement to the BAC/ Assistant Commissioner, Collection Service/ higher authorities, as the case may be;

2.7. Disseminates on a timely basis memoranda, regulations, bulletins, or any relevant information to the AABs;

2.8. Maintains an updated record of notifications issued, penalties imposed/collected/unpaid/waived on AABs' inaccurate/ incomplete/ delayed submission/transmission of BCS/collection reports/data;

2.9. Monitors compliance by the LTS and the RDOs in the submission of weekly/monthly AAB collection reconciliation reports prescribed under existing revenue issuances;

2.10. Monitors the activities of LTS and RDOs with respect to the submission of weekly/monthly AAB collection reconciliation reports, as well as on the resolution of discrepancies in tax collections thru the AABs using the facility of the Collection Reconciliation System (CRS)/Integrated Tax System – Collection and Bank Reconciliation (ITS-CBR)/ Electronic Tax Information System – Collection and Remittance Reconciliation (eTIS-CRR);

2.11. Prepares the certification on the number of transactions processes by AABs as generated by the ISG in the BIR ITS/eTIS for submission to the BTr;

2.12. Provides inputs/recommendations to the CPD for necessary enhancements to the ITS-CBRS/eTIS-CRR and other related systems;

2.13. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

2.14. Prepares prescribed reports for submission to top management and other offices concerned;

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

2.16. Performs other functions as may be assigned.

3. Revenue Collection Officers (RCOs) Monitoring and Analysis Section

3.1. Develops and implements policies, work programs, standards, guidelines and procedures relative to monitoring of the activities and performance of the RCOs and Special Revenue Collection Officers (SRCOs) in the collection of internal revenue taxes;

3.2. Monitors the performance of the RCOs and Deputized Municipal Treasurers (DMTs) to determine adherence to policies, procedures and standards in the acceptance of tax payments and in remitting the same to the BTr, in relation to the

responsibilities and obligations stated in the MOA and other related revenue issuances;

3.3. Evaluates, analyzes, and consolidates the reports received from the national, regional and district offices regarding the collections of RCOs, SRCOs, and DMTs and validate the accuracy of the reports from the Mobile Revenue Collection Officers System (MRCOS), RAD and other offices concerned;

3.4. Communicates with the DMTs, RCOs, and SRCOs, as well as the concerned RDOs, Regional Finance Divisions (RFDs) and Regional Administrative and Human Resource Management Divisions having jurisdiction over the said DMTs, RCOs, and SRCOs, the discrepancies/inaccuracies/ incompleteness/delay in the collection reports submitted and other deviations from existing collection policies/ procedures/rules and regulations;

3.5. Disseminates on a timely basis memoranda, regulations, bulletins, or any relevant information to the DMTs, RCOs, and SRCOs;

3.6. Provides inputs/recommendations to the CPD for necessary enhancements to the MRCOS, CBRS/CRR and other related systems;

3.7. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

3.8. Prepares prescribed reports for submission to top management and other offices concerned;

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

3.10. Performs other functions as may be assigned.

4. Returns Compliance Monitoring Section

4.1. Recommends policies, work programs, standards, guidelines and procedures relative to the implementation of the Returns Compliance System (RCS);

4.2. Evaluates and analyzes the performance of the LTS and the RDOs relative to the resolution of stop-filer/non-filer cases based on the stop-filer/non-filer reports received from the RDCs, RDOs, Information Systems Development and Operations Service (ISDOS) and other offices concerned;

4.3. Conducts study on the current system in handling stop-filer cases to determine the underlying reasons for the accumulation of created as well as unresolved stop-filer/non-filers cases;

4.4. Provides effective controls and efficient systems and procedures in handling/monitoring of stop-filers/non-filers;

4.5. Identifies potential tax evaders and refers their cases to proper offices for investigation and/or prosecution;

4.6. Monitors the assessment and collection of civil penalties in connection with the stop-filers/non-filers program;

4.7. Prepares and submits to offices concerned an accurate, and timely report on all stop-filers/non-filers for management decision-making purposes;

4.8. Provides inputs/recommendations to the CPD on effective controls and necessary enhancements to the RCS/ Case Management System (CMS);

4.9. Prepares prescribed reports for submission to top management and other offices concerned;

4.10. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

4.11. Coordinates with offices concerned on the issues and concerns raised by the RDOs/LTS Offices relative to the handling/resolution of stop-filer cases;

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

4.13. Performs other functions as may be assigned.

C. Accounts Receivables Monitoring Division

1. Develops and recommends policies, work programs, standards, guidelines and procedures, including forms relative to the management and administration of accounts receivable/delinquent accounts, evaluation and processing of applications for compromise and abatement programs of the Bureau, enforcement of collection thru summary remedies, and processing of Tax Clearance for BIR-Importer's Clearance Certificate (BIR-ICC) and BIR-Broker's Clearance Certificate (BIR-BCC);

2. Monitors the performance of the Large Taxpayers Service (LTS), Regional Offices and RDOs in the management and collection of all delinquent accounts, including their respective enforcement of collections remedies, and the safekeeping and disposition of forfeited properties/acquired assets;

3. Coordinates with Collection Programs Division (CPD) on matters pertaining to process improvements on the operational aspect of the Accounts Receivable Management System (ARMS) and other related systems;

4. Reviews/Approves certifications on the existence of any outstanding tax liabilities of taxpayers, as requested by internal and external parties;

5. Undertakes the following actions relevant to the enforcement of collection of delinquent accounts of taxpayers assessed by the Enforcement and Advocacy Service (EAS):

    a. Issues, serves and executes Warrant of Distraint and/or Levy, Warrant of Garnishment, or Notice of Levy;

    b. Files Notice of Tax Lien in the Office of the Register of Deeds where the property of the taxpayer is located and/or other government regulatory agencies where the distrained personal properties are registered;

    c. Institutes necessary actions for the release of proceeds from garnished/distrained/levied properties of delinquent taxpayers by concerned parties;

    d. Recommends the lifting/cancellation of the Warrant of Garnishment/Notice of Tax Lien pursuant to existing policies and guidelines; and

    e. Recommends the prosecution of delinquent taxpayers, in appropriate cases.

6. Processes and evaluates the following applications filed by taxpayers:

    a. Issuance of Tax Clearance for bidding and other purposes;
    b. Issuance of BIR-ICC and BIR-BCC for accreditation purposes with the Bureau of Customs;
    c. Compromise settlement upon recommendation by the Regional Evaluation Board (REB); and
    d. Abatement of penalties upon recommendation of the REB.

7. Maintains updated and consolidated database of the following:

   a. Accounts Receivables/Delinquent Accounts (ARs/DAs);
   b. Applications for compromise settlement received and acted upon;
   c. Application for abatement of penalties received and acted upon;
   d. Applications for issuance of Tax Clearance for bidding and other purposes received and acted upon; and
   e. Applications for issuance of BIR-ICC and BIR-BCC.

8. Recommends policy guidelines and directions to all field offices relative to the handling of delinquent accounts and management of acquired assets;

9. Recommends necessary tax legislations and regulations on the collection of delinquent accounts and disposition of acquired assets.

10. Updates the content of the BIR Website/Portal pertaining to information/matters related to the functions of the division, as defined in pertinent revenue issuances;

11. Prepares prescribed reports for submission to top management and other concerned government agencies;

12. Prepares revenue issuances relative to the abovementioned functions, other than those under the jurisdiction of the CPD;

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

14. Performs other functions as may be assigned.

1. Accounts Receivables Monitoring and Analysis Section

1.1. Recommends policies, work programs, standards, guidelines and procedures relative to the management and administration of accounts receivables/delinquent accounts;

1.2. Monitors compliance by all concerned national and regional offices in the timely submission of accurate General Control Ledger (GCL) and supporting schedules;

1.3. Maintains updated Masterlist of the Bureau's accounts receivables/ delinquent accounts;

1.4. Provides inputs/recommendations to the Collection Programs Division (CPD) for necessary enhancements of the Accounts Receivable Management System (ARMS) and related system, as well as the updating of the Collection Manual applicable to the proper handling of delinquent accounts in coordination with other concerned sections in the Division;

1.5. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

1.6. Prepares prescribed reports for submission to top management and other offices concerned;

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

1.8. Performs other functions as may be assigned.

2. Tax Clearance Section

2.1. Recommends policies, work programs, standards, guidelines and procedures relative to the processing and issuance of tax clearance by the Bureau;

2.2. Processes requests by internal and external parties for verification of outstanding tax liabilities and prepares the necessary certifications therefor;

2.3. Processes requests for Tax Clearance of taxpayers entering into contract with government procuring agencies pursuant to Executive Order No. 398 and to taxpayers whose names are included in the list of delinquent taxpayers provided by the BIR to the National Bureau of Investigation (NBI);

2.4. Validates the authenticity of tax clearances presented by taxpayers to government procuring agencies, upon request by the latter offices;

2.5. Submits the names of taxpayers who were found to have submitted spurious Tax Clearances to government procuring agencies to the Prosecution Division for filing of appropriate charges;

2.6. Processes requests of taxpayers for Importers Clearance Certificate (ICC)/Brokers Clearance Certificate (BCC);

2.6.1. Publishes the list of issued Tax Clearance Certificates (TCLs) and BIR-ICCs/BIR-BCCs to the BIR web;

2.7. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

2.8. Prepares prescribed reports for submission to top management and other concerned government agencies;

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

2.10. Performs other functions as may be assigned.

3. Compromise and Abatement Review, Evaluation & Monitoring Section

3.1. Recommends policies, work programs, standards, guidelines and procedures relative to the compromise and abatement programs of the Bureau;

3.2. Reviews the recommendations submitted by the Regional Evaluation Board (REB)/Large Taxpayers Service Evaluation Board (LTSEB) on taxpayers' applications for compromise settlement/abatement of penalties pursuant to existing rules, regulations, guidelines and policies;

3.3. Acts as the secretariat of the National Evaluation Board (NEB) responsible in the routing of the evaluator's recommendation to the members of the NEB;

3.4. Prepares the necessary report and appropriate recommendation on the results of the evaluation of the applications for compromises settlement and/or abatement of penalties favorably endorsed by the REB/LTSEB;

3.5. Monitors the compliance of Large Taxpayers Service (LTS), Revenue District Offices (RDOs) and REBs in the timely submission of accurate reports on applications for compromise settlement/abatement of penalties received, acted upon, and still pending with their respective offices;

3.6. Maintains an updated database of all applications for compromise settlement and abatement of penalties received, acted upon, and still pending with all the concerned national and regional offices;

3.7. Monitors all applications for compromise settlement/abatement of penalties received, acted upon, and still pending with all concerned national and regional offices;

3.8. Acts on received Motion for Reconsideration filed by taxpayers whose applications for compromise settlement and/or abatement of penalties have been denied by the NEB/Commissioner;

3.9. Prepares monthly consolidated reports of approved applications for compromise settlement/abatement of penalties for submission to the top management and the Congressional

Oversight Committee on Comprehensive Tax Reform Program (COCCTRP);

3.10. Conducts random review of applications for compromise settlement and abatement of penalties approved by the REB to determine propriety of the action made thereon, in the exercise of oversight function, and prepares the necessary reports on the violations committed by concerned revenue personnel on the results thereof, for submission to the office concerned for the imposition of the appropriate sanctions;

3.11. Provides inputs/recommendations to the CPD for necessary enhancements of modules on compromise settlement and abatement of penalties in the ARMS and other related systems, as well as the updating of the Collection Manual applicable to the processing of applications for compromise settlement and abatement of penalties;

3.12. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

3.13. Prepares prescribed reports for submission to top management and other concerned internal and external offices;

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

3.15. Performs other functions as may be assigned.

4. Collection Enforcement Monitoring Section

4.1. Recommends policies, work programs, standards, guidelines and procedures relative to the enforcement of collections thru summary remedies;

4.2. Monitors the enforcement of collection of all delinquent accounts thru administrative summary remedies by all implementing offices;

4.3. Monitors and evaluates the compliance by the LTS and the RDOs in the submission of accurate Warrant Enforcement Reports (WERs) and supporting schedules reflecting the actions undertaken by the implementing offices in the collection of delinquent accounts through summary remedies;

4.4. Enforces collection thru summary remedies of delinquent accounts emanating from the National Office pursuant to the existing Revenue Delegation Administrative Order (RDAO) as well as the special cases assigned by the Office of the

Commissioner, Deputy Commissioner for Operations or the Deputy Commissioner for Legal, as the case be;

4.5. Coordinates with concerned external parties on the execution of claims relative to delinquent account cases under the jurisdiction of the Division;

4.6. Processes requests for the lifting/cancellations of Warrants of Distraint or Levy (WDLs), Warrants of Garnishment, Notices of Levy or Notices of Tax Liens for collection cases under its jurisdiction, pursuant to the existing laws, guidelines, policies and procedures;

4.7. Provides direction and assistance to the LTS and the RDOs on matters relative to the proper implementation of the summary remedies in the collection of delinquent accounts;

4.8. Maintains updated Registry Book of Issued WDLs emanating from the Division;

4.9. Updates the status of the AR/DA cases under its jurisdiction in the ARMS;

4.10. Maintains updated and systematic files of the certified copies of all the documents and records evidencing ownership of all seized properties from delinquent taxpayers, for easy reference and transmittal to the Forfeited Assets Management Unit (FAMU), immediately after the Notice of Levy has been annotated in the titles;

4.11. Coordinates with the Enforcement and Advocacy Service (EAS) in the filing of criminal/civil cases against delinquent taxpayers for cases under the jurisdiction of the Division;

4.12. Maintains an updated Master list of SAs in coordination with RCDs and other offices concerned;

4.13. Maintains record of SAs assigned in the Regional Collection Divisions (RCDs) and LT Collection Enforcement Division (LTCED) for use in monitoring their respective performance;

4.14. Monitors the performance of the Seizure Agents (SAs) to determine adherence to policies, procedures and standards in the collection of tax payments in relation to the responsibilities and obligations stated in the revenue issuances;

4.15. Evaluates, analyzes and consolidates the reports received from the Regional Collection Divisions (RCDs) regarding the collections and actions taken by SAs in the handling of Accounts

Receivable/Delinquent Account (AR/DA) dockets and validate the accuracy of the reports;

4.16. Communicates with the concerned RCDs having jurisdiction over the SAs, the discrepancies/ inaccuracies/ incompleteness/ delay in the collection reports submitted and other deviations from existing collection policies/procedures/rules and regulations;

4.17. Disseminates on, a timely basis, memoranda, regulations, bulletins or any relevant information to the SAs;

4.18. Prepares list of "Cannot Be Located" (CBL) delinquent taxpayers under the jurisdiction of the Division;

4.19. Provides inputs/recommendations to the CPD for necessary enhancements to the collection remedies' modules in the ARMS and other related systems, as well as the updating of the Collection Manual applicable to the enforcement of collection thru summary remedies;

4.20. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

4.21. Prepares prescribed reports for submission to top management and other offices concerned;

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

4.23. Performs other functions as may be assigned.

D. Miscellaneous Operations Monitoring Division

1. Develops and recommends policies, work programs, standards, guidelines and procedures, including forms relative to the efficient and effective implementation of the withholding tax system, the documentary stamp tax system; monitoring, processing, utilization and control of Tax Credit Certificate (TCC); and the monitoring and control of the use of Tax Remittance Advice (TRA) as a mode of remittance of withholding taxes by National Government Agencies (NGAs);

2. Monitors and evaluates the effectiveness and efficiency by the concerned national, regional and district offices in the determination of adherence to withholding tax rules and regulations, standards, guidelines and procedures by the taxpayers under their respective jurisdiction in the implementation of the withholding tax system;

3. Evaluates and analyzes programs, procedures, standards and problems relative to the feasibility of expanding the coverage of the withholding tax system, documentary stamp tax system and recommends the necessary tax legislations and/or regulations;

4. Coordinates with the Collection Programs Division (CPD) on matters pertaining to process improvements on the operational aspect of the Electronic Documentary Stamp Tax System (eDST), Tax Credit and Refund System (TCRS) with respect to the modules on TCC utilization, revalidation and cash conversions, Electronic Tax Remittance Advice (eTRA) System module under the Electronic Filing and Payment System (eFPS), and other related systems;

5. Prepares and updates primers on withholding tax laws and regulations and extend assistance in the conduct of seminars/dialogues/workshops for internal and external stakeholders to maximize compliance with withholding tax requirements;

6. Establishes linkages with other national and local government offices for purposes of improving their voluntary compliance as withholding agents as well as in providing the Bureau with vital information pertinent to their income payments to suppliers of goods and services subject to the appropriate taxes;

7. Reviews the following applications, for appropriate action by the Assistant Commissioner, Collection Service, or the Deputy Commissioner, Operations Group:

    a. Applications for Enrolment to the eDST System;
    b. Requests for TCC Utilization thru Tax Debit Memo (TDM), except those under the jurisdiction of the Large Taxpayers Service (LTS) and the district offices under Revenue Region No. 8-Makati; and
    c. Applications for TCC revalidation and cash conversions and maintains updated records of the same.

8. Implements policy guidelines and directions to all field offices on matters pertaining to the withholding tax system, TCC utilizations, and the implementation of the eDST and the eTRA systems;

9. Prepares and recommends revenue issuances relative to the aforementioned functions;

10. Coordinates with the offices concerned for the proper implementation of the abovementioned functions; and

11. Performs other functions as may be assigned.

1. **Electronic Documentary Stamp Tax Processing and Monitoring Section**

1.1. Recommends policies, work programs, standards, guidelines and procedures on the taxpayer-user enrollment to the eDST System, including the monitoring, control and crediting/loading/reloading of DST the eDST System, for mandatory use of selected taxpayers.

1.2. Processes taxpayer's applications to use the eDST System, for appropriate action by the Assistant Commissioner, Collection Service;

1.3. Monitors the crediting/loading/reloading of DST payments by the LTS and the Revenue District Offices (RDOs) to the taxpayer-user account ledger in the e-DST System to ensure that only validated DST payments are credited/loaded/reloaded thereto;

1.4. Monitors the activities of the LTS and the RDOs in handling transactions in the eDST System to ensure that the same are undertaken pursuant to the existing policies, guidelines and procedures to obviate occurrence of instances that will lead to revenue leakages thru spurious or irregular actions;

1.5. Conducts verification of the authenticity of imprinted documentary stamps thru the use of appropriate device provided for the purpose as requested by concerned parties or upon issuance of the directive by top management;

1.6. Conducts study on the feasibility of expanding the coverage of taxpayers mandated to enroll to the eDST System to enhance revenue collections and improve the integrity of the reports on DST affixtures/utilizations by Alphanumeric Tax Code (ATC), for monitoring and policy-making purposes;

1.7. Coordinates with the offices concerned relative to the issues and problems encountered on the use of the eDST System for preparation of appropriate recommendation for the immediate resolution thereto;

1.8. Provides assistance in the conduct of briefings, trainings/seminars to internal and external stakeholders on matters related to the implementation of the eDST System in coordination with the Training Delivery Division (TDD) and/or the Systems Development Division (SDD);

1.9. Resolves functional problems, issues, as well as responds to written/walk-in/phone-in queries on matters relating to the implementation of the eDST System;

1.10. Provides inputs/recommendations to the Collection Programs Division (CPD) for necessary enhancements to the eDST System, Integrated Tax System – Collection and Bank Reconciliation (ITS-CBR)/ Electronic Tax Information System – Collection and Remittance Reconciliation (eTIS-CRR) and other related systems, including the enhancements of the DST Declaration Return (BIR Form No. 2000);

1.11. Monitors the compliance of the RDOs in the timely submission of Documentary Stamp Tax Collection Reports by type of taxable document and the Monthly Report of Collection, Affixture, and Remittance of DST Through Constructive Stamping or Receipt System, and verifies the accuracy thereof, in coordination with the Research and Statistics Division (RSD), to ensure the integrity thereof as reference for policy-making purposes;

1.12. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

1.13. Prepares prescribed reports for submission to top management and other offices concerned;

1.14. Coordinates with the offices concerned for the proper implementation of the abovementioned functions; and

1.15. Performs other functions as may be assigned.

2. Tax Credit Certificate (TCC) Utilization Processing and Monitoring Section

2.1. Processes requests for issuance of TCC utilization thru the issuance of a Tax Debit Memo (TDM), except those under the jurisdiction of the LTS and the RDOs under Revenue Region No. 8-Makati City;

2.2. Updates the pertinent records of issued TDMs in the excel files and in the manually maintained taxpayer's TCC ledger maintained by the Division;

2.3. Processes applications for revalidation/cash conversion of TCCs pursuant to existing laws and regulations;

2.4. Maintains and updates records in the excel files of TCCs issued solely by BIR-CS and for revalidated TCCs;

2.5. Prepares list of expired TCCs that are eligible for write-off in the National Office – National Government (NO-NG) books, for submission to Revenue Accounting Division (RAD) for necessary recording;

2.6. Monitors the compliance by all TCC-Issuing Offices and the Information Systems Development and Operations Service (ISDOS), as the case may be, on the monthly submission of the list of issued TCCs and TDMs for validation and monitoring purposes;

2.7. Maintains updated records of all TCCs issued based on reports submitted by various TCC-Issuing Offices for ready reference in the processing of applications for TCC utilization, revalidation or cash conversion;

2.8. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

2.9. Provides inputs/recommendations to the CPD for necessary enhancements to the Tax Credit and Refund System (TCRS) and other related systems, including the enhancements of TCC and TDM forms;

2.10. Prepares prescribed reports for submission to top management and other offices concerned;

2.11. Prepares revenue issuances relative to the abovementioned functions, other than those under the jurisdiction of the CPD;

2.12. Coordinates with the offices concerned for the proper implementation of the abovementioned functions; and

2.13. Performs other functions as may be assigned.

3. Withholding Tax Implementation Evaluation, Monitoring and Analysis Section

3.1. Recommends changes, revisions, enhancements on matters relating to the withholding tax system and in the formulation of a sound tax policy and more efficient tax structure and provides assistance in the preparation of withholding tax policies, recommendations and procedural changes relative to the efficient and effective implementation of the withholding tax system, including proposals to change/enhance contents of BIR web pertaining to matters on withholding tax with the view of increasing revenue collection;

3.2. Provides assistance to the offices concerned in the dissemination of withholding tax information through seminars, workshops, briefings, and other for a relating to existing and new withholding tax laws, rules, and regulations among concerned national and regional offices in the BIR, the general public, and other stakeholders;

3.3. Processes the requests from RDOs for the inclusion/delisting of taxpayers to/from the existing masterlist of top corporate and individual withholding agents, and prepares the appropriate recommendation thereon for approval by the Commissioner;

3.4. Maintains an updated master file of duly notified top corporate and individual withholding tax agents;

3.5. Implements programs, procedures, standards and problems relative to the expansion of coverage of the withholding tax system and recommends the necessary tax legislations and/or regulations;

3.6. Monitors the accurate and timely submission by the LTS and the RDOs of BIR Form Nos. BIR Form No. W-7 and W-8 collection reports;

3.7. Monitors the performance of LTS and RDOs in the uploading of the Annual Information Returns of Income Taxes Withheld on Compensation and Final Withholding Taxes (BIR Form No. 1604-CF) and Annual Information Return of Creditable Income Taxes Withheld (expanded)/Income Payments Exempt from Withholding Tax (BIR Form No. 1604-E), Monthly Alphalist of Payees (MAP) and the Summary Alphalist of Withholding Taxes (SAWT) in the Integrated Tax System (ITS) and the data warehouse, identifies the reasons for their low level of compliance, and makes appropriate recommendations thereto, to ensure the completeness and integrity of the Bureau's database of income payments subjected to withholding taxes and maximize the full revenue potentials of the Tax Reconciliation System – Letter Notices (TRS-LNs);

3.8. Coordinates with the Commission on Audit (COA) on their audit findings relative to the tax compliance by National Government Agencies (NGAs), Local Government Units (LGUs), Government-Owned and Controlled Corporations (GOCCs), Government Financial Institutions (GFIs), and other government offices, for immediate verification by the LTS and/or the concerned RDOs;

3.9. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

3.10. Prepares the appropriate written replies the written /emailed queries from taxpayers on withholding tax matters;

3.11. Monitors and ensures the proper implementation of new withholding tax laws and submits pertinent information thereon to top management and the Congressional Oversight Committee;

3.12. Prepares the relevant issuances to disseminate the implementation of new wage orders issued by the Regional Wages and Productivity Council and determines the impact thereof to the tax collections, in coordination with the Collection Performance Monitoring Division (CPMD) and the Research and Statistics Division (RSD);

3.13. Determines existence of discrepancies in the collection information reflected in Schedule B of the Monthly Report on Registration and Remittance of Withholding Taxes (BIR Form No. W-7) as against the totals of the collection details reflected in Schedules C to F of the same form, and notifies the concerned RDOs of such discrepancies for their necessary corrections or amendments;

3.14. Matches the withholding tax collection information reflected in the monthly BIR Form No. W-7 reports with the collection information reflected in the Monthly Statistical Report of Internal Revenue Tax Collections (BIR Form No. 12.09), and notifies the concerned RDOs of such discrepancies for necessary corrections or amendments of the affected reports;

3.15. Evaluates and analyzes the withholding tax reports submitted by the LTS and RDOs to determine the level of taxpayer compliance in their obligations under the withholding tax system, and the efficiency of the implementing offices in the enforcement of the withholding tax laws and regulations;

3.16. Provides inputs/recommendations to the CPD for necessary enhancements to the Tax Reconciliation System (TRS), Returns Processing System (RPS), and other related systems, including the enhancements of withholding tax forms and other prescribed attachments;

3.17. Prepares and updates the primer on withholding tax laws and regulations for the effective implementation of the withholding tax system;

3.18. Coordinates with the Bureau of Local Government Finance (BLGF) on the income/expenses of LGUs that are subject to withholding taxes and prepare the necessary recommendation to concerned LTS Offices and/or RDOs, in order to ensure the LGUs' compliance to withholding tax laws and regulation;

3.19. Prepares prescribed reports for submission to top management and other internal and external offices concerned;

3.20. Coordinates with the internal and external offices concerned for the proper implementation of the abovementioned functions; and

3.21. Performs other functions as may be assigned.

4. Tax Remittance Advice Monitoring Section

4.1. Implements changes, revisions, enhancements of policies and processes on matters relating to the remittance of taxes thru the Electronic Tax Remittance Advice (eTRA) System including proposals to change/enhance contents of BIR web pertaining to TRAs with the view of improving efficiency in tax collection from National Government Agencies (NGAs);

4.2. Performs the following functions on the use of the printed serially numbered blank TRA forms by authorized NGAs-users thereof:

a. Processes the requisition requests by concerned Regional Administrative and Human Resource Management Divisions (AHRMDs) for the supply of blank Tax Remittance Advice (TRA);

b. Receives from the General Services Division (GSD) the printed serially numbered blank TRA forms for distribution to the regional AHRMDs;

c. Monitors the compliance of the Regional Finance Divisions (RFDs) on the monthly submission of the validated reports of tax collections from TRAs that were recorded in the Regional Office–National Government (RO-NG) books of accounts;

d. Monitors the compliance of the regional AHRMDs on the submission of NGA Reports on Tax Remittance Advice Used/Cancelled/Lost that were submitted to the concerned RDOs;

e. Master list of TRAs issued to Regional AHRMDs and the NGAs, as well as their utilizations, losses, spoilages or cancellations;

f. Submission of the copies of the list of issued TRAs that were stamped as duly received by the local BTr Office having jurisdiction over the concerned NGAs; and

g. Submission of the certified copies of the issued TRAs that were filed by the NGAs with the LTS and the RDOs.

4.3. Monitors the compliance of the LTS and the RDOs on the following:

a. Monthly filing of withholding tax returns and payment thru TRA via the Electronic Filing and Payment System (eFPS) /eTRA System of National Government Agencies (NGAs);

b. Enrollment to the eTRA System of newly created NGAs and/or registered within their respective jurisdiction;

c. Resolution of the concerned RDOs on the erroneous entries committed by the NGAs falling under their respective jurisdiction based on the Exception Report on Erroneous Entries Committed by the NGAs, transmitted by the Data Warehousing and Systems Operation Division (DWSOD);

d. Submission of Report of Adjustments to Erroneous Entries Committed by NGAs together with the duly approved Tax Remittance Advice Debit Memo (TRADM);

e. Accuracy of adjustments/corrections made on erroneous entries committed by NGAs in the eTRA System thru the duly approved TRADM; and

f. Encoding of the TRA adjustments to the appropriate module in the ITS-CBR/eTIS-CRR.

4.4. Maintains updated databases on the following:

a. NGAs required to withhold and remit internal revenue taxes thru eTRAs per withholding tax type;

b. NGA compliance in the withholding and remittance of internal revenue taxes per withholding tax type; and

c. Updated Master list of NGAs and their status of compliance to eTRA System.

4.5. Secures information from the Department of Budget and Management (DBM) on their releases of funds to the NGAs for matching with the income payments by the NGAs that were subjected to withholding taxes and coordinates with the concerned national and regional offices for their timely and appropriate on any noted discrepancy;

4.6. Evaluates and analyzes the reports submitted by the RDOs and the concerned national and regional offices to determine the accuracy of the reports and the level of compliance by the NGAs in the withholding and remittance of the prescribed internal revenue taxes;

4.7. Prepares and submits exception reports on the results of the evaluation and analysis of NGA compliance, as inputs in the conduct of audit of the tax liabilities of the NGAs by the concerned field office having jurisdiction over the concerned NGAs;

4.8. Provides direction and assistance to the LTS and the RDOs on the proper implementation of the eTRA System;

4.9. Provides inputs/recommendation to the CPD for necessary enhancements to the Electronic Filing and Payment System (eFPS), Collection Reconciliation System (CRS), ITS-CBR/eTIS-CRR and other related systems;

4.10. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

4.11. Prepares prescribed reports for submission to top management and other offices concerned;

4.12. Coordinates with the offices concerned for the proper implementation of the abovementioned functions; and

4.13. Performs other functions as may be assigned.

E. Revenue Accounting Division

1. Develops and implements policies, work programs, standards and guidelines and procedures, including forms relative to the processing, monitoring, reconciliation and analysis of all collection reports of Authorized Agent Banks (AABs), Revenue Collection Officers (RCOs), other authorized collection agents, and other sources of collection thru the Collection and Bank Reconciliation System (CBRS), Limited Bank Data Entry System (LBDES), Payment Data Entry System (PDES), Collection Reconciliation System (CRS), Taxpayer Accounting System (TAS), and other applicable collection and reconciliation systems;

2. Conducts monitoring and validation of collection reports of the concerned Large Taxpayers Service (LTS) offices and records the same in the National Office (NO)-Collection Books;

3. Consolidates the financial reports submitted by the regional offices and prepares the Bureau's financial statements, including the supporting schedules, statements, subsidiary ledgers and other financial reports relative to income and revenues for submission to management and other fiscal agencies, in accordance with the prescribed Electronic New Government Accounting System (e-NGAS) of accounting of the NO/RO-Collection Books;

4. Monitors and evaluates the revenue accounting activities in the Regional and District Offices on matters pertaining to internal revenue collections through Revenue Official Receipts (RORs), Tax Remittance Advices (TRAs), and other pertinent modes of collection to determine adherence to existing guidelines and procedures;

5. Facilitates the tax collections' reconciliation of the concerned LTS and regional offices by providing, on a regular basis, the pertinent reports [e.g. sorted Consolidated Report on Daily Collection (CRDC) and Authorized Government Depository Bank (AGDB) daily reports on a Revenue District Office (RDO) and Authorized Agent Bank (AAB)-branch bases, copies of Bureau of the Treasury – Journal Entry Vouchers (BTr-JEVs), etc.);

6. Coordinates with the LTS, Regional Finance Divisions (RFDs), Regional Collection Divisions (RCDs) and the BTr for the accurate and timely recording of tax collections from National Government Agencies (NGAs) through TRAs;

7. Reconciles the total collection across different channels of payment with the internal revenue collections recognized by the BTr, based on the financial and collection reports submitted by the LTS and concerned regional offices, and notifies the said concerned revenue offices on the results thereof;

8. Reviews and recommends, for approval by the Assistant Commissioner, Collection Service, (ACIR, CS) the results of evaluation on the appropriate LT/district office where the collections from Integrated Tax System (ITS)/ Electronic Tax Information System (eTIS)-generated reports as well as manually determined "transfer in" and "transfer out" transactions should be credited;

9. Determines the internal revenue allotments and/or special shares of Local Government Units (LGUs)/ certain government agencies from the special funds and prepares the prescribed certifications therefor for transmittal to the BTr and the Department of Budget and Management (DBM);

10. Issues certifications of tax payments upon request by taxpayers, and other internal and external parties, based on the accounting records and documents maintained at the Division, pursuant to the existing guidelines and policies;

11. Ensures that all the pertinent collection information on non-BIR operations are captured in the ITS-CBRS/ Electronic Tax Information System – Collection and Remittance Reconciliation (eTIS-CRR) to enable the complete identification of discrepancies in the tax collections of all the Bureau's implementing offices as against the BTr recorded collection data, thru the CRS;

12. Prepares schedule of penalties imposed on AABs for delayed submission of collection reports, late and/or under-remittances of collections, and acceptance of checks that were subsequently dishonored pursuant to the existing banking laws and the Bureau's rules and regulations, for immediate notification to the concerned AABs;

13. Performs continuous monitoring on redemption/settlement of all outstanding dishonored checks paid/remitted thru AABs/AGDBs covering 2015 and prior years that are not taken up in the respective General Control Ledger (GCL) of all concerned revenue offices, in coordination with the Accounts Receivable Monitoring Division (ARMD);

14. Issues certifications to BTr on over-remittances of internal revenue tax collections by AABs;

15. Monitors compliance by other government offices on the submission of the prescribed reports relevant to the computation of revenue allotments pursuant to the existing laws, joint circulars, memoranda of agreement, etc.;

16. Ensures that all tax collections of the Bureau are duly and timely recorded in the books of accounts of the BTr;

17. Prepares prescribed reports for submission to top management and other offices concerned;

18. Prepares revenue issuances relative to the abovementioned functions;

19. Coordinates with the offices concerned for the proper implementation of the abovementioned functions; and

20. Performs other functions as may be assigned.

1. Reports Monitoring and Analysis Section

1.1. Monitors the accurate and timely electronic transmission of Batch Control Sheet-A (BCS-A) and CRDC by AABs and the uploading thereof by the concerned Revenue Data Centers (RDCs) to the CBRS/CRR;

1.2. Prepares report on sorted CRDC information on a per RDO and AAB-branch bases and transmits the same to the concerned regional offices;

1.3. Analyzes and reconciles the collection information reflected in the BCS-A with the CRDC, for purposes of imposition of penalties against concerned AABs;

1.4. Prepares the collection reports prescribed by the Bookkeeping Section of the Division for recording in the eNGAS, based on the reconciled collection reports received from the AABs;

1.5. Prepares and notifies the concerned AABs on the schedule of penalties imposed on AABs for delayed submission of collection reports (CRDC), late/under-remittance of collections and on acceptance of checks that were subsequently dishonored;

1.6. Prepares summary reports of dishonored checks received by AABs;

1.7. Prepares demand letters to AABs for the payment of penalties imposed for late/non-reporting, late/under-remittance of tax collections, and the acceptance of checks that were subsequently dishonored, and issues the corresponding Payment Order therefor;

1.8. Prepares certifications for any over-remittance of tax collections made by AABs for submission to the Bureau of the Treasury (BTr);

1.9. Provides inputs/recommendations to the Collection Programs Division (CPD) for necessary enhancements to the CBRS/ CRR, CRS, and TAS, and other related systems;

1.10. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

1.11. Prepares prescribed reports for submission to top management and other offices concerned;

1.12. Coordinates with the offices concerned for the proper implementation of the abovementioned functions; and

1.13. Performs other functions as may be assigned.

2. Collection Reporting and Reconciliation Section

2.1. Prepares daily report of collections of internal revenue taxes by channel of payment and implementing office based on collections uploaded in the CBRS/CRR, for submission to top management for monitoring purposes;

2.2. Monitors the complete and timely submission by LTS and RFDs of the weekly reports on tax collections from NGAs thru TRAs, in coordination with the Miscellaneous Operations Monitoring Division (MOMD);

2.3. Encodes all data pertaining to non-BIR operations that are not yet captured in the CBRS/CRR to ensure the full-cycle CRS reconciliation of collection data across all implementing offices;

2.4. Validates the accuracy of the collection reports per payment channel submitted by the concerned LTS offices against all available sources of collection data;

2.5. Checks whether or not the total tax collections reflected in the regional financial reports are reconciled with the total BTr collection data;

2.6. Monitors the activities of the LTS and the RDOs in the resolution of discrepancies in tax collections across all payment channels using the facility of the CRS;

2.7. Evaluates the merits of the recommendation/justifications made by the concerned LTS/regional offices to determine the appropriate LTS/district office where the collections from ITS/eTIS-generated data and the manually determined "transfer in" and "transfer out" transactions should be credited;

2.8. Provides direction and assistance to the LTS and the RDOs on the proper implementation of the CRS in the reconciliation of collection data for purposes of determining their correct collection performance;

2.9. Prepares list of offices/officials entitled to incentives and/or potentially attritable revenue officials based on the existing guidelines and policies under the attrition law for submission to top management for their appropriate action;

2.10. Provides inputs/recommendations to the CPD for necessary enhancements to the CBRS/CRR, CRS, Electronic Fund Transfer Instruction System (eFTIS)/PhilPass, TAS, and other related systems;

2.11. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

2.12. Prepares prescribed reports for submission to top management and other offices concerned;

2.13. Coordinates with the offices concerned for the proper implementation of the abovementioned functions; and

2.14. Performs other functions as may be assigned.

3. Bookkeeping Section

3.1. Maintains accurate and updated revenue accounting records and books of accounts (general journals, subsidiary ledgers and general ledgers) pertaining to the tax collections by the concerned LTS Offices to reflect accurate and updated financial information required by top management and other government agencies under existing accounting and auditing rules and regulations;

3.2. Prepares the Bureau's consolidated trial balance, supporting schedules, statements and other financial reports relative to revenues of the national office and those submitted by the RFDs for submission to management and other fiscal agencies;

3.3. Monitors the accurate and timely submission by the LTS of the collection reports from the different channels of payment [i.e., Electronic Tax Remittance Advice (eTRA) System, AABs using EFTIS, Special Allotment Release Order (SARO) and direct crediting], for purposes of recording the same in the NO-Collection Books;

3.4. Prepares the consolidated report on TRA collections for submission to the BTr for booking purposes, in coordination with the RFDs;

3.5. Prepares a report, per regional basis, on sorted daily deposited collections to Authorized Government Depository Banks (AGDBs) per Bureau of the Treasury-Journal Entry Voucher (BTr-JEV), and transmits the same to the offices concerned in regional offices;

3.6. Analyzes and reconciles collections by LTS recorded in the NO-Collection Books against the tax collections recorded in the books of accounts of the BTr, in coordination with LTS and the Reports Monitoring and Analysis Section (RMAS) of the Division;

3.7. Analyzes the transactions and accounts recorded in the NO-Collection Books to close and/or adjust active and dormant accounts with abnormal balances;

3.8. Monitors the redemption/settlement of all outstanding dishonored checks paid/remitted thru AABs/AGDBs covering 2015 and prior years that are not yet taken up in the General Control Ledgers (GCLs) of the concerned regional/district offices;

3.9. Coordinates with the ARMD on matters pertaining to unredeemed/unsettled dishonored checks to ensure that the same are included in the delinquent accounts reported by the LTS, RDOs and other offices concerned in their respective GCLs;

3.10. Records all issued, cancelled, revalidated, expired and cash-converted Tax Credit Certificates (TCCs) as well as Tax Debit Memos (TDMs) issued, in coordination with the MOMD, including the maintenance of all pertinent supporting records and documents;

3.11. Provides direction and assistance to the RFDs, in coordination with the Finance Service, on the proper implementation of the e-NGAS in the recording of the Bureau's tax collections, thru the different payment channels, to ensure that the same are correctly and timely recorded in the RO-Collection Books;

3.12. Provides the concerned regional offices with copies of BTr-JEV, with supporting documents pertaining to collections thru SARO and direct crediting, for purposes of recording in the RO-Collection Books;

3.13. Coordinates with the BTr to ensure that all tax collections reported by concerned LTS and regional offices are duly and timely recorded in their books of accounts;

3.14. Provides inputs/recommendations to the CPD for necessary enhancements to the CBRS/CRR, CRS, eFTIS/PhilPass, TAS, and other related systems;

3.15. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

3.16. Prepares prescribed reports for submission to top management and other offices concerned;

3.17. Coordinates with the offices concerned for the proper implementation of the abovementioned functions; and

3.18. Performs other functions as may be assigned.

4. Tax Payment Verification and Allotment Section

4.1. Monitors the correct and timely submission by the LTS and RDOs of collection reports and/or certifications bearing information on tax collections entitled to share allocation in favor of qualified beneficiaries [e.g. Autonomous Region of Muslim Mindanao (ARMM), Insurance Commission, Commission on Audit (COA), Cagayan Freeport Zone, Local Government Units (LGUs) on incremental collection from VAT and mining taxes, BIR share from excise tax collections from cigarettes, etc.];

4.2. Verifies and certifies the correctness of payments made by taxpayers based on the information in the ITS/eTIS, as well as the accounting records and other documents being maintained in the Division pursuant to existing revenue issuances;

4.3. Prepares and issues certifications on the shares from internal revenue collections of the LGUs and other government agencies-beneficiaries from the Special Funds/Special Accounts, for transmittal to the BTr, DBM and the Department of Finance (DOF);

4.4. Monitors compliance by the Department of Interior and Local Government (DILG) and the Mines and Geosciences Bureau (MGB) on the accurate and timely submission of updated reports prescribed under the existing Joint Circulars that are relevant in the preparation of the requisite certifications for the entitlement to revenue allotments in favor of the concerned LGUs, in coordination with the Excise LT Field Operations Division (ELTFOD);

4.5. Acts as liaison with the Bangko Sentral ng Pilipinas (BSP), BTr, DBM and other government offices on matters pertaining to the submission of the Bureau's internal revenue collection reports, certifications on the tax collections/remittances, and certifications on shares from Special Funds/Special Accounts;

4.6. Provides inputs/recommendations to the CPD for necessary enhancements to the CBRS/CRR, TAS, and other related systems;

4.7. Resolves problems, issues, as well as responds to written/walk-in/phone-in queries from taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Section;

4.8. Prepares prescribed reports for submission to top management and other offices concerned;

4.9. Coordinates with the offices concerned for the proper implementation of the abovementioned functions; and

4.10. 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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fn: amendment of RAO 2-2014 OG (July 19 2017) CSS comments