REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE
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DEC 10 2020
RECORDS MGT. DIVISION

October 20, 2020

REVENUE MEMORANDUM CIRCULAR NO. 130-2020

SUBJECT: **Policies and Guidelines in the Conduct of Online Meetings/Conferences with Taxpayers**

TO : **All Internal Revenue Officials, Employees and Others Concerned**

This Circular is hereby issued to provide order and uniformity in the conduct of online meetings/conferences for the protection of both revenue officials/employees and taxpayers.

With the COVID-19 pandemic situation where face-to-face meeting/conference is highly discouraged, taxpayers and revenue officials/employees may use the digital or online medium as an alternative option to hold meetings/conferences.

In line with this, in order to ensure the integrity of information and conversation during the conduct of meetings/conferences and to prevent any unauthorized recording, reproduction, broadcast, publication, sharing, perpetuation, and use thereof in any platform, including but not limited to digital, print, audio and other similar forms, the following policies and guidelines are hereby issued for the compliance and observance of the concerned revenue officials/employees and taxpayers.

I. Coverage

This Circular shall cover the conduct of all online meetings/conferences with taxpayer/s and/or taxpayer/s' representatives on official matter with the BIR.

II. Policies and Guidelines

1. The conduct of all online meetings/conferences with taxpayer/s and/or taxpayer/s' representatives shall be hosted by the BIR.

2. In sending invitation, revenue officials and employees shall only use the prescribed BIR email address (*name.surname@bir.gov.ph*). Personal email shall not be used for this purpose.

3. All meetings/conferences must be pre-approved in writing by the concerned Division Chief for National Office/ Regional Director for Regional Offices/ Revenue District Officer for Revenue District Offices.

4. All revenue officials and employees initiating the conduct of meeting/conference must file a memorandum request stating the following information:

a. Name of taxpayer and/or authorized taxpayer/s' representative
b. Taxpayer Identification Number
c. Name of persons who will attend the online meeting/conference (for both the BIR and for the taxpayer stating therein their official positions);
d. Date and time of the meeting
e. Agenda
f. Details of Assessment: eLOA No., Date, Taxable year covered (if applicable)

5. In order to be allowed to represent the taxpayer/s, all representative/s shall have a duly notarized Special Power of Attorney from the taxpayer including those with BIR Certificate of Accreditation pursuant to Revenue Regulations (RR) No. 11-2006, as amended by RR No. 4-2010 and RR No. 14-2010.

6. Meetings/conferences shall only be conducted if taxpayer/s and/or taxpayer/s' representatives have requested the virtual meeting schedule through the BIR eAppointment System and clicked "Agree" to ***BIR eAPPOINTMENT USER AGREEMENT*** (Annex "A"), or submitted a duly accomplished ***BIR VIRTUAL MEETING AGREEMENT*** (Annex "B") for those BIR offices with no BIR eAppointment facility;

7. The proceedings shall be strictly confidential. To ensure that no untoward divulgence/disclosure may happen, recording of the meeting/conference in whatever form is strictly prohibited. Any unauthorized recording or disclosure shall be subject to appropriate criminal, civil and administrative liability.

8. In cases of power interruption and/or poor connectivity, the online meeting/conference may be rescheduled on a date and time agreed upon by both parties.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

This Circular shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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