REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

July 31, 2012

REVENUE MEMORANDUM CIRCULAR NO. 53-2012

SUBJECT : Publishing the Full Text of the Memorandum of Agreement (MOA) and the Mechanics of TMAPs Tax Infomercial Competition 2012 by the Tax Management Association of the Philippines, Inc. (TMAP) and the Bureau of Internal Revenue (BIR)

TO : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all concerned, quoted hereunder is the full text of the Memorandum of Agreement (MOA) and the Mechanics of the TMAPs Tax Infomercial Competition 2012 by the Tax Management Association of the Philippines, Inc. (TMAP) and the Bureau of Internal Revenue (BIR) dated June 29, 2012:

"MEMORANDUM OF AGREEMENT

This Agreement made and entered into this 29th day of June 2012 at the BIR National Office, BIR Road, Diliman, Quezon City, by and among:

> The **TAX MANAGEMENT ASSOCIATION OF THE PHILIPPINES, INC.,** a non-stock, non-profit corporation with mailing address at Unit 2421 Cityland Herrera Tower Building, V. A. Rufino St. corner Valero St., Salcedo Village, Makati City, represented by its president, **DENNIS G. DIMAGIBA,** herein referred to as **"TMAP".**
>
> and
>
> The **BUREAU OF INTERNAL REVENUE**, an office under the Department of Finance, with office address at the National Office, BIR Road, Diliman, Quezon City, represented by its Commissioner, **HON. KIM S. JACINTO-HENARES**, herein referred to as **"BIR";**

WHEREAS, the **BIR** is mandated by law to assess and collect all national internal revenue taxes, fees and charges, among other related duties;

WHEREAS, the **TMAP i**s a non-stock, non-profit corporation composed of corporations or partnerships engaged in business in the Philippines or general

professional partnerships engaged in the practice of law or public accountancy, and represented by professionals engaged in tax practice formed for the purpose of, among others, assisting government planners for a more effective implementation of tax laws, together with proposing tax reforms;

WHEREAS, part of the **BIR's** Vision is to be an institution of service excellence, a partner in nation-building manned by globally competitive professionals with integrity and patriotism in its avowed Mission to be committed to collect taxes for nation-building through excellent, efficient and transparent service, just and fair enforcement of tax laws, uplifting the life of every Filipino;

WHEREAS, the **BIR** and **TMAP** believe that the students, who will be the future taxpayers, can help raise public awareness on the importance of taxes in nation building by exploring their creativeness through film or visuals as their medium of expression;

WHEREAS, towards this end, the **BIR** and **TMAP** desire to conduct a competition among qualified students of colleges and universities offering communication arts, advertising and film making courses specifically in the field of visual production, particularly, infomercial;

NOW, THEREFORE, for and in consideration of the foregoing premises mutual covenants and stipulations hereinafter set forth, the parties hereby agree as follows:

Section 1 Title and Mechanics of the Infomercial Competition

Title: ***"TMAP's TAX INFOMERCIAL COMPETITION 2012"***

The mechanics of the competition is prescribed in Annex "A" of this Agreement.

Section 2 Rights and Obligations of the BIR

a.) Involvement in the project as early as the planning stage;
b.) Provide guidance on the effective conduct of the competition among students of the participating colleges and universities;
c.) Disseminate information regarding the competition among the BIR offices;
d.) Appoint the BIR representative who shall sit in the final panel of judges;
e.) Coordinate with TMAP on the implementation of the competition; and
f.) Use the winning entry in its public awareness campaigns.

Section 3 Rights and Obligations of TMAP

a) Coordinate with the partner schools which will submit entries to the competition;
b) Coordinate with the BIR on the implementation of the competition;
c) Provide the necessary logistics therefore;
d) Constitute the five (5) member final panel of judges who will decide on the winning entry;
e) Provide the competition's prizes including all collaterals relative to the competition; and
f) Oversee and facilitate the conduct of the competition with independence and impartiality in accordance with the established competition mechanics and other relevant procedures.

Section 4 Term

The term hereof shall be from July 1, 2012 until the awarding ceremonies on October 25, 2012.

Section 5 Capacity and Authorization

The parties herein warrant that they have the capacity, power and requisite authorization to enter into this Agreement.

The execution, entry into, delivery and performance of the transactions contemplated by this Agreement do not and will not (i) violate or breach any constituent document, (ii) violate or conflict with any applicable law, (iii) violate, breach, cause a default under or otherwise give rise to a right of termination, cancellation or acceleration with respect to (presently, or with the giving of notice or the passage of time) any agreement, contract or instrument to which it is a party or by which any of its assets is substantially bound, or (iv) result in the creation or imposition of any lien, pledge, mortgage, claim, charge, or encumbrance upon any of its assets;

Section 6 Confidentiality

The parties agree that any information which is clearly marked or identified as confidential ("Confidential Information") and derived during the course of this Agreement, until the awarding ceremonies, will remain

and shall be kept in strictest confidence by all parties hereto. No Party shall disclose or issue or make any announcement concerning the Confidential Information, including this Agreement until the awarding ceremonies without the prior written consent of the other party, except for such disclosures as may be required by existing laws, rules, regulations or any court or administrative order. In case any such disclosure is required, each Party shall, to the extent reasonably practicable, consult the other party before making such disclosure. The parties are, however, free to disclose such information to their legal, financial and other necessary advisers provided that the parties shall secure, as far as practicable, their written conformity to the confidentiality obligations herein.

Section 7 Completeness of Agreement and Amendments

This Agreement, along with Annex "A" hereof, constitutes the entire understanding and agreement of the parties relating to the subject matter contained herein and cancels and supersedes all previous agreements, negotiations and understandings between the parties. This Agreement may not be altered or amended without the prior written consent of all the parties concerned herein.

Section 8 Relationship of the Parties and Indemnity

Nothing in this Agreement shall be construed to create a relationship between the parties of agency, partnership or joint venture, nor to render any party liable for any debts or obligations incurred by the other. No party is authorized to enter into agreements for or on behalf of the other, to collect any obligation due or owed to the other, accept service process for the other, or to bind the other in any manner whatsoever.

Nothing contained herein shall be construed as establishing or creating an employer-employee relationship between the employees or contracted personnel of a party with respect to the other party. No party shall therefore, be responsible for complying with any labor laws, rules and regulations governing employer- employee relationships under Philippine

laws respecting the other party's respective employees or contracted personnel. Each party shall hold the other party free and harmless from any and all claims by its own respective employees or contracted personnel. Each party assumes all liability and responsibility with respect to any and all claims made by its respective contracted personnel.

Section 9 Separability Clause

Should any part of this Agreement be judicially declared null and void, such nullity shall not affect the validity of the remaining provisions hereof.

Section 10 Breach of Contract

The violation of omission of any of the provision of this Agreement shall be ground for the cancellation or rescission of the same without need for legal or court action.

SIGNED on the date and at the place first above written.

BUREAU OF INTERNAL REVENUE	**TAX MANAGEMENT ASSOCIATION OF THE PHILIPPINES**
By:	By:
(Original Signed) **HON. KIM S. JACINTO-HENARES** Commissioner	(Original Signed) **DENNIS G. DIMAGIBA** President

SIGNED IN THE PRESENCE OF:

(Original Signed)	(Original Signed)
_____	_____

ANNEX "A"

TAX MANAGEMENT ASSOCIATION OF THE PHILIPPINES, INC

and the

BUREAU OF INTERNAL REVENUE

TAX INFOMERCIAL COMPETITION for UNIVERSITY and COLLEGE STUDENTS (July to October 2012)

"TMAP's TAX INFOMERCIAL COMPETITION 2012"

COMPETITION MECHANICS

The Tax Management Association of the Philippines (TMAP) in coordination with the Bureau of Internal Revenue is conducting this tax infomercial competition with the aim of raising public awareness on the importance of taxes in nation building by exploring the creativeness and talents of our young students using film or visuals as their medium of expression.

Set below are the competition mechanics for all participating entries:

1. Entry Requirements

   Participants must produce and submit an entry with the following requirements:

   a. A duly accomplished Entry Form containing the following entry/production details: 1) Title; 2) Date-Production Completed; 3) School Represented & Name of Group Representative; 4) Contact Numbers – telephone, mobile and fax; and 5) Complete Address of Group Representative.
   b. Two (2) versions of their entries, the long version (60 seconder) and the edit down short version (30 seconder) of the same entry.
   c. Two (2) Digital Video Disks (DVDs) and One (1) Data File for HD or PC Playback for screening and archival purposes.
   d. A two (2) minute Post Production Film on the "making of the infomercial" in two (2) DVD copies with One (1) Data File for HD or PC Playback.
   e. The Storyboard or Script of both the long and short version entries.

2. Entry Rules and Regulations

a. The Concept and Theme of the entry must all be original and strictly in relation to the BIR's mission and vision.
b. Dialogue and written text must be in English or in Tagalog.
c. Original Musical Scoring, if applicable, is highly recommended. Sound adaptation shall be accepted, provided, that the BIR and TMAP shall acquire the right over the exploitation of the same for an unlimited period with no duty to remunerate its creator (s) in any way.
d. Entry must be film produced or a combination of an animated-film produced format. Purely animated film format shall not be allowed and shall automatically disqualify the entry.
e. Entries must be strictly independent and original works and have not been produced or reproduced for commercial screening prior to the competition.
f. Entries submitted must have been exclusively shot or produced for this competition.
g. All entries submitted shall become the property of TMAP and the BIR and will not be returned to the participant of the competition.
h. All production and creation costs of the short film/infomercial entered into the competition shall be borne by the participants.
i. Acceptance of the competition's terms and conditions in their entirety.

3. Participants

a. The infomercial competition shall be open to college and university students from partner schools with courses, subjects or programs relative to infomercial/film/video production.
b. Partner schools are the duly selected qualified schools identified by TMAP.
c. Each partner school is allowed to submit only one (1) entry.
d. The entry should be done by a group, provided, that the group must be properly and duly selected and endorsed by the partner schools. The group must assign one representative to act on its behalf. All official communications shall be addressed to and articulated by this representative. The BIR and TMAP shall not be responsible for any controversy regarding the sharing of awards among the declared winners of the competition. The name of the representative in the entry form must have complete and full title over the rights of exploitation of the infomercial as well as all the elements that make it up (music, images, text, etc.), with the power to assign them on an unconditional and unlimited basis.
e. Awards for the winning entries shall be given to the group representative indicated in the entry form.

4. Entry process, timetable and criteria for judging.

Each participating partner schools shall submit only one entry to the competition together with the required properly accomplished entry form to the competition committee of TMAP. The endorsement and submission shall also declare that the entry is an original work; acknowledge that they hold title to the

rights to unrestricted exploitation of the infomercial, as well as all the elements that make it up and that they have the power to assign these rights to third parties and assign said rights in favor of TMAP and BIR.

The competition period shall run from July 2012 to October 2012.

a. Deadline for submission of entries: September 25, 2012
b. Judging and deliberation : October 5, 2012
c. Announcement and awarding of winners: October 25, 2012

The winning entries will be judged on how the infomercial flowed seamlessly and with strong, original, compelling and interesting visuals that will attract and create impact on the viewers attention. The contents must not be against democracy, religious freedom, the laws of environment, honor, dignity and the moral standard of every Filipino. Its production design should also be creative and appropriate. The entries will also be judged on both the long and short versions of infomercial.

The specific criteria for judging shall be as follows:

a. Content – 50% (concept, theme, relevance, perspective and objectivity)
b. Creativity – 50% (originality, execution, impact and technical design)

On the judging phase of the competition, participants will be required to deliver an introduction spiel of not more than ten (10) minutes on the entry and infomercial concept title & theme prior to the actual presentation of the entry.

5. Prizes and Jury

Winners will be announced and the Awarding Ceremonies will be held on October 25, 2012 during TMAP's 30th Anniversary Program. The top (3) entries will be shown during the said Awarding Ceremony. The winners will receive the following prizes:

First Place	–	PhP100,000
Second Place	–	PhP 50,000
Third Place	–	PhP 25,000

The decision of the Board of Judges shall be final.

6. Rights over the infomercial

By entering into the competition, the creator(s) accept(s) and assume(s) the following terms and conditions:

a. That the infomercial is an original work that does not infringe any third-party intellectual property rights.
b. That those placed on record as the authors/creators of the infomercial in the entry documentation have full and free title to the exploitation rights over

the short film/infomercial entered and assign said commercial and exploitation rights to TMAP and the BIR under the terms and conditions set forth herein.

c. TMAP and BIR shall acquire the right over the exploitation of the same for an unlimited period with no duty to remunerate its creator(s) in any way.
d. TMAP and BIR shall be entitled to exhibit the entries to the public, reproduce their images, sounds and/or texts in whole and in part and to assign them to all and any third party for exhibition and/or reproduction, in whole or in part, free of charge or for remuneration."

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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