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

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MAY 31 2023
RECORDS MGT. DIVISION

May 31, 2023

REVENUE MEMORANDUM CIRCULAR No. 64-2023

TO : **All School Administrators (College Level), All Revenue Officials and Personnel Concerned and Others Concerned**

SUBJECT : **Conduct of Search for the Philippines' Brightest Buwis Masters (PBBM) of 2023**

In line with the BIR's tax awareness campaign under the Taxpayer Awareness Program, a nationwide **Search for the Philippines' Brightest Buwis Masters (PBBM) of 2023** shall be conducted for college students with the objective of enhancing the public's awareness and knowledge of the country's tax laws and regulations, particularly the youth sector who are the future taxpayers.

I. GUIDELINES

The following guidelines are hereby prescribed for the conduct of the Search for PBBM of 2023:

1. The Search for PBBM of 2023 (referred hereafter as Tax Quiz) is open to all college students nationwide.

2. To join the Tax Quiz, interested college students should register and be endorsed by their respective college/university. Copy of the Endorsement Form *(Annex A)* shall be submitted to the nearest BIR Revenue District Office (RDO), together with certified true copy of the school ID and latest school Registration Form of the student **on or before June 9, 2023**.

3. The Regional Office and its RDOs shall conduct information drives in colleges/universities within their areas to encourage participation in the Tax Quiz. The information materials to be used in promoting the Tax Quiz shall be prepared by the Communications Team under the Client Support Service.

4. The conduct of the Tax Quiz shall be done in two (2) levels – Regional Level and National Level (Championship Round). The Regional Level shall be conducted by the Regional Offices, together with their respective Revenue District Offices (RDOs), while the National Level (Championship Round) shall be conducted by the Client Support Service, in coordination with other offices in the BIR National Office.

5. The Regional Level of the Tax Quiz (Regional Tax Quiz) shall be conducted by each Regional Office within the period **June 19 to 30, 2023** at a place/venue to be designated by the Regional Office.

6. The RDOs shall communicate to the head/administrator of participating schools/universities the date/time and venue of the Regional Tax Quiz, and require the endorsed students/participants to be present at the venue at least one (1) hour before the conduct of the Tax Quiz.

7. Depending on the number of students who enlisted to join the Tax Quiz, the Regional Office may conduct the Regional Tax Quiz in two (2) rounds – Elimination Round and Final Round following the Contest Mechanics in Annex H. In case there will be an Elimination Round, only the Top 12 Contestants shall proceed to the Final Round.

8. The questions for the Tax Quiz at the Regional Level and National Level shall be prepared by a Committee comprised of tax experts from the Regional/District Office and National Office, respectively, and from the private sector. Said Committee shall decide on the validity of answers given during the conduct of Tax Quiz, when necessary, and their decisions shall be considered as final and irrevocable.

9. The questions for the Tax Quiz shall cover the BIR registration requirements and the provisions relative to Income Tax, Value-Added Tax and Percentage Tax.

10. There shall be three (3) categories of questions, both for the Regional and National Levels – Easy, Average and Difficult. Each correct answer shall be given Points, as specified in the Contest Mechanics *(Annex H)*.

11. The Top 3 Winners of the Regional Tax Quiz (Regional Champion, 1st Runner-up and 2nd Runner-up) shall receive Certificates of Recognition while the colleges/universities represented by the Top 3 Winners shall receive Certificates of Appreciation. Certificates of Participation shall also be issued to all the other Contestants (non-winners) who joined the Regional Tax Quiz.

12. The twenty-two (22) Regional Champions shall compete at the National Tax Quiz (Championship Round) to be held on **July 28, 2023** at the BIR National Training Center, BIR Main Office Compound, Agham Road, Diliman, Quezon City.

13. The transportation and accommodation of the Regional Champion and one (1) school representative, if any, who shall participate/attend the National Tax Quiz (Championship Round) in the BIR National Office shall be for the account of the Regional Offices.

14. The National Tax Quiz (Championship Round) shall have an Elimination Round and a Final Round following the Contest Mechanics in Annex H.

15. The Top 3 Grand Winners of the BIR National Tax Quiz (Grand Champion, 1st Runner-up and 2nd Runner-up) shall be declared as the **Philippines' Brightest Buwis Masters of 2023**. They shall receive Plaques of Recognition while their respective college/university shall receive a trophy.

16. Employees of the Bureau of Internal Revenue and their families and relatives up to the second degree of consanguinity and affinity are not allowed to join the Tax Quiz.

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II. ROLES AND RESPONSIBILITIES

A. Revenue District Offices

1. Conduct information drives in colleges/universities within their areas to encourage participation of college students in the Tax Quiz.

2. Receive from colleges/universities copy of the Endorsement Form *(template in Annex A)* of their students who will join the Regional Tax Quiz, together with certified true copy of the school ID and latest school Registration Form of the participating students (contestants).

3. Ensure that the contestants submitted by colleges/universities are not related up to the second degree of consanguinity and affinity with any BIR employee.

4. After validation, prepare the List of Contestants *(format in Annex B)* who will join the Regional Tax Quiz and submit the same to the respective Regional Director **not later than five (5) days** before the conduct of the Regional Tax Quiz.

5. Coordinate with the participating colleges/universities on the final date and venue of the conduct of the Regional Tax Quiz and provide necessary assistance to the participating college students to ensure their attendance and participation to the said contest.

B. Regional Offices

1. Receive from the Revenue District Offices (RDOs) copy of the List of Contestants to the Search for the Philippines' Brightest Buwis Masters (PBBM) of 2023 *(Annex B)* who will join the Regional Tax Quiz, together with copy of the Endorsement Form, certified true copy of the school ID and latest school Registration Form of the participating college students.

2. Prepare the Consolidated List of Participants to the Search for PBBM of 2023 *(format in Annex C)*.

3. Create a Committee (to be headed by the Regional Director), comprised of five (5) members who are tax experts from the Regional/District Offices and from the private sector, who shall prepare the questions for the Regional Tax Quiz.

4. Prepare the questions for the Regional Tax Quiz, which shall cover the BIR registration requirements and the provisions pertaining to Income Tax, Value-Added Tax and Percentage Tax. Two (2) sets of questions (for the Elimination and Final Rounds) shall be prepared by the Regional Tax Quiz Committee in case two rounds shall be conducted by the region.

5. For the Elimination Round, the Regional Tax Quiz Committee shall prepare a questionnaire (to be answered in 2 hours) consisting of: i) 10 Easy questions (Multiple Choice) worth 2 Points each; ii) 10 Average questions (Identification or Fill in the Blank) worth 4 Points each; and iii) 5 Problem Solving questions worth 8 Points each, for a total of 25 questions worth 100 Points.

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6. For the Final Round (and in case there is no Elimination Round), questions shall be prepared by the Regional Tax Quiz Committee for the following categories: i) Easy (10 questions worth 5 Points each), Average (10 questions worth 8 Points each) and Difficult (10 questions worth 15 Points), with additional ten (10) Tie Breaker questions worth 10 Points each, for a total of forty (40) questions.

7. Undertake necessary preparatory activities (i.e. venue, program, tally sheet, etc.) for the smooth conduct of the Regional Tax Quiz. This include the creation of Committees who will be involved in the preparations and assignment of personnel who shall perform the following roles:

    a. Quiz Master (1)
    b. Proctors (at least 6 depending on the size of venue and no. of contestants)
    c. Tally Masters (3)

8. Conduct the Regional Tax Quiz following the Contest Mechanics in Annex H.

9. Submit soft copy of the following documentations to the Internal Communications Division (thru corp_com@bir.gov.ph, cc. pinky.mateo@bir.gov.ph) **within five days after the conduct of the Regional Tax Quiz**:

    a. Consolidated List of Participants *(format in Annex C)*
    b. Registration Sheet *(format in Annex D)*
    c. Score Sheet *(Annex E)*
    d. Questions used in the Regional Tax Quiz
    e. List of the Regional Tax Quiz Winners (Champion, 1st Runner-up and 2nd Runner-up), certified true and correct by the concerned Regional Director *(Annex F)*, together with copy of the Endorsement Form, certified true copy of the school ID and latest school Registration Form of the Regional Tax Quiz Winners

C. Client Support Service, thru its Divisions

1. Prepare a Revenue Special Order for the creation of Committee who will work on the various aspects of the Search for the Philippines' Brightest Buwis Masters (PBBM) of 2023, such as preparation of Tax Quiz questions, provision of prizes to the winners, physical arrangement during the National Tax Quiz, etc.

2. Organize meetings with members of the Working Committees to discuss the preparations needed for the conduct of the National Tax Quiz.

3. Prepare information materials (i.e. poster, socmed cards, etc.) that will be used by the Revenue District Offices in promoting the conduct of the Search for PBBM of 2023 in colleges/universities.

4. Undertake necessary preparatory activities (i.e. venue, program, invitations, tally sheet, etc.) for the smooth conduct of the National Tax Quiz.

5. Compile all the documentations submitted by the Regional Offices on the conduct of the Regional Tax Quiz and prepare the List of Finalists *(format in Annex G)* who shall compete in the National Tax Quiz.

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6. Conduct the National Tax Quiz (Championship Round), in coordination with other concerned offices in the BIR National Office, following the Contest Mechanics in Annex H.

7. Submit the following documentations of the conduct of the National Tax Quiz to the Deputy Commissioner for Operations Group **within five days after the conduct of the said contest**:

   a. List of Finalists
   b. Registration Sheet
   c. Score Sheet
   d. Questions used in the National Tax Quiz (Championship Round)
   e. List of the National Tax Quiz Winners (Champion, 1st Runner-up and 2nd Runner-up), certified true and correct by the Assistant Commissioner for Client Support Service, together with copy of the Endorsement Form, certified true copy of the school ID and latest school Registration Form of the Regional Tax Quiz Winners

For the information and compliance of all concerned.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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