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

November 28, 2012

REVENUE MEMORANDUM CIRCULAR NO. 80 - 2012

SUBJECT: **Strict Adherence to ARTA Provision on "Accessing Frontline Services"**

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

In line with the BIR's efforts to promote the delivery of quality service to all stakeholders, all revenue officials and employees who are performing "frontline service", as herein defined, are hereby directed to strictly adhere to the provisions of Republic Act (RA) No. 9485, otherwise known as the "Anti-Red Tape Act of 2007" (ARTA).

A. Coverage

RA No. 9485 applies to all government offices and agencies, including local government units and government-owned or -controlled corporations, that provide "frontline services". "Frontline service", as defined in Section 4 of RA No. 9485, refers to the process or transaction between clients and government offices or agencies involving applications for any privilege, right, permit, reward, license, concession, or for any modification, renewal or extension of the enumerated applications and/or requests, which are acted upon in the ordinary course of business of the agency or office concerned.

Based on the aforesaid definition, the following BIR offices that have face-to-face interaction with taxpayers and other external stakeholders (i.e. tax practitioners and representatives of AABs, government agencies, etc.) and are regularly rendering "frontline services" are considered covered by the provisions of RA No. 9485:

a) All Regional Offices and all its Divisions, except Administrative Division and Document Processing Division (for regions with DPD)
b) All Revenue District Offices
c) All Divisions under the Large Taxpayers Service, except LT Document Processing & Quality Assurance Division and LT Performance Monitoring & Programs Division
d) Taxpayer Information and Education Division
e) Asset Valuation Division
f) One-Stop-Shop Center (holding office in DOF)
g) Collection Enforcement Division
h) Collection Programs Division
i) Withholding Tax Division
j) Law Division

k) International Tax Affairs Division
l) Appellate Division
m) National Investigation Division

B. Guidelines

In delivering frontline services to its clients/stakeholders, the following guidelines prescribed under Section 8 of RA No. 9485 shall be strictly implemented by the aforementioned BIR offices:

(a) Acceptance of Applications and Requests

(1) All officers or employees shall accept written applications, requests, and/or documents being submitted by clients of the office or agencies.

(2) The responsible officer or employee shall acknowledge receipt of such application and/or request by writing or printing clearly thereon his/her name, the unit where he/she is connected with, and the time and date of receipt.

(3) The receiving officer or employee shall perform a preliminary assessment of the request so as to promote a more expeditious action on requests.

(b) Action of Offices

(1) All applications and/or requests submitted shall be acted upon by the assigned officer or employee during the period stated in the Citizen's Charter, which shall not be longer than five (5) working days in the case of simple transactions and ten (10) working days in the case of complex transactions from the date the request or application was received. Depending on the nature of the frontline services requested or the mandate of the office or agency under unusual circumstances, the maximum time prescribed above may be extended. For the extension due to nature of frontline services or the mandate of the office or agency concerned, the period for the delivery of frontline services shall be indicated in the Citizen's Charter. The office or agency concerned shall notify the requesting party in writing of the reason for the extension and the final date of release for the extension and the final date of release of the frontline service/s requested.

(2) No application or request shall be returned to the client without appropriate action. In case an application or request is disapproved, the officer or employee who rendered the decision shall send a formal notice to the client within five (5) working days from receipt of the request and/or application, stating therein the reason for the disapproval including a list of specific requirement/s which the client failed to submit.

(c) Denial of Request for Access to Government Service

Any denial of request for access to government service shall be fully explained in writing, stating the name of the person making the denial and the grounds upon which

such denial is based. Any denial of request is deemed to have been made with the permission or clearance from the highest authority having jurisdiction over the government office or agency concerned.

(d) Limitation of Signatories

The number of signatories in any document shall be limited to a maximum of five (5) signatures, which shall represent officers directly supervising the office or agency concerned.

(e) Adoption of Working Schedules to Serve Clients

Heads of offices and agencies, which render frontline services shall adopt appropriate working schedules to ensure that all clients who are within their premises prior to the end of official working hours are attended to and served even during lunch break and after regular working hours.

(f) Wearing of Identification Card

All employees transacting with the public shall be provided with an official identification card which should be visibly worn during office hours.

(g) Establishment of Public Assistance/Complaints Desk

Each office or agency shall establish a public assistance/complaints desk in all their offices.

C. Penalties for Violations

After compliance with the substantive and procedural due process, the following shall constitute violations of RA No. 9485 and its Rules together with their corresponding penalties, as provided under Section 1 of Rule VIII (Disciplinary Action) of the Implementing Rules and Regulations of the said Act issued by the Civil Service Commission under CSC Resolution No. 081471:

(a) Light Offense

(1) Refusal to accept application and/or request within the prescribed period or any document being submitted by a client;

(2) Failure to act on an application and/or request or failure to refer back to the client a request which cannot be acted upon due to lack of requirement/s within the prescribed period;

(3) Failure to attend to clients who are within the premises of the office or agency concerned prior to the end of official working hours and during lunch break;

(4) Failure to render frontline services within the prescribed period on an application and/or request without due cause;

(5) Failure to give the client a written notice on the disapproval of an application or request; and

(6) Imposition of additional irrelevant requirements other than those listed in the first notice under Rule VI, Section 1 (6).

The term "prescribed period" shall refer to the period specified under the Citizen's Charter, or in the absence thereof, the period provided for under Rule VI, Section 2 (4) of CSC Resolution No. 081471. Penalties for Light Offenses shall be as follows:

First Offense – Thirty (30) days suspension without pay and mandatory attendance in Values Orientation Program to be promulgated by the CSC and the Office of the Ombudsman

Second Offense – Three months suspension without pay

Third Offense – Dismissal and perpetual disqualification from public service

(b) Grave Offense – Fixing and/or collusion with fixers in consideration of economic and/or other gain or advantage. The penalty for Grave Offense is dismissal and perpetual disqualification from public service.

All concerned internal revenue officials and employees are enjoined to strictly adopt the guidelines provided for in the ARTA and to give it as wide a publicity as possible.

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

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