Revised People's Freedom of Information Manual for the Bureau of Internal Revenue

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CHAPTER I

Overview

Section 1. ***Purpose.*** **–**

Executive Order (EO) No. 2, otherwise known as the Freedom of Information (FOI) EO issued on 23 July 2016, seeks to operationalize the Constitutional provisions on full public disclosure of all State transactions involving public interests (Section 28, Article II) and the right of the people to information on matters of public concern (Section 7, Article III). Pursuant to and in compliance with the foregoing mandate of the FOI EO, the People's FOI Manual for the Bureau of Internal Revenue was formulated in 2017.

Since then, the Bureau of Internal Revenue (Bureau) has continued to improve and update its FOI Manual in order to further better serve the public. Thus, the Bureau hereby submits this Revised People's FOI Manual (Manual).

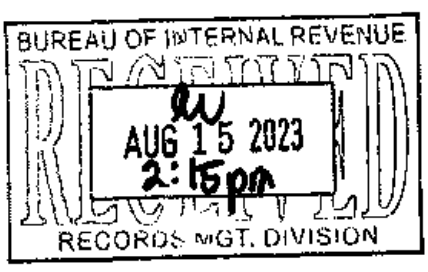
The purpose of this Manual is to guide and assist the public in the processes and procedures involved in the requests for information pursuant to EO No. 2. It likewise sets out the rules, procedures and guidelines to be followed by the officials and employees of the offices under the Bureau. The rules, procedures and guidelines provided for in this Manual, having been issued pursuant to EO No. 2, serve as an exception to Revenue Memorandum Order (RMO) No. 11-2013 dated April 23, 2013.

Section 2. ***Structure.*** **–**

This Manual shall set out the rules and procedures to be followed by the Bureau when a request for access to information is received. The Commissioner of Internal Revenue (Commissioner) is responsible for all actions carried out under this Manual and may delegate this responsibility to the Assistant Commissioners and/or Division Chiefs.

Section 3. ***Coverage.*** **–**

This Manual shall cover all requests for information directed, filed or submitted to the offices under the Bureau pursuant to EO No. 2.



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CHAPTER II

Definition of Terms

Section 4. *Definition of Terms. —*

a. **Consultation** — when a government office locates a record that contains information of interest to another office, it will ask for the views of that other office on the disclosability and availability of the records before any final determination is made. This process is called a "consultation."

b. **Data Subject** — refers to an individual whose personal information is processed.

c. **eFOI Portal** —online platform where eFOI requests will be automatically sent to the agencies concerned for immediate processing. (https://www.foi.gov.ph/)

d. **Exceptions** — information that should not be released and disclosed in response to an FOI request because they are protected by the Constitution, laws or jurisprudence.[1]

e. **Freedom of Information (FOI)** — the Executive Branch recognizes the right of the people to information on matters of public concern, and adopts and implements a policy of full public disclosure of all its transactions involving public interest, subject to the procedures and limitations provided under Executive Order No. 2 and other pertinent laws. This right is indispensable to the exercise of the right of the people and their organizations to effective and reasonable participation at all levels of social, political and economic decision-making.

f. **FOI Contact** — the name, address, and phone number of each government office where you can make an FOI request.

g. **FOI Request** — an FOI request personally submitted to a government office asking for information on any topic.

h. **eFOI Request** — an FOI request submitted online through the eFOI Portal asking for information on any topic.

i. **FOI Receiving Officer** — the public officer who shall receive and conduct an initial evaluation of the FOI request.

j. **eFOI Receiving Officer** — the public officer who shall receive and conduct an initial evaluation of the eFOI request.

k. **FOI Decision Maker** — the public officer who shall conduct the final evaluation of the FOI/eFOI request.

l. **Frequently Asked Information** — information released in response to an FOI request that the agency determines have become or are likely to become the subject of subsequent request for substantially the same records.

[1] See RMC No. 105-2021 circularizing Memorandum Circular No. 89 issued by the Office of the President entitled "Updating the Inventory of Exceptions to the Right to Access of Information Under Executive Order (EO) No. 02, Series of 2016".

m. **Full Denial** – when the Bureau cannot release any records in response to an FOI request, because, for instance, the requested information is exempt from disclosure in its entirety or no records responsive to the request could be located.

n. **Full Grant** – when a government office can disclose all records in full response to an FOI request.

o. **Information** – shall mean any records, documents, papers, reports, letters, contracts, minutes and transcripts of official meetings, maps, books, photographs, data, research materials, films, sound and video recording, magnetic or other tapes, electronic data, computer stored data, any other like or similar data or materials recorded, stored or archived in whatever format, whether offline or online, which are made, received, or kept in or under the control and custody of any government office pursuant to law, executive order, and rules and regulations or in connection with the performance or transaction of official business by any government office.

p. **Information for Disclosure** – Information promoting the awareness and understanding of policies, programs, activities, rules or revisions affecting the public, government agencies, and the community and economy. It also includes information encouraging familiarity with general operations, thrusts, and programs of the government. In line with the concept of proactive disclosure and open data, these types of information can already be posted to the government websites, such as www.bir.gov.ph, without need for written requests from the public.

q. **Official Record/s** – shall refer to information produced or received by a public officer or employee, or by government office in an official capacity or pursuant to a public function or duty.

r. **Partial Grant/Partial Denial** – when a government office can disclose portions of the records in response to an FOI request, but must deny other portions of the request.

s. **Personal Information** – refers to any information, whether recorded in a material form or not, from which the identity of an individual is apparent or can be reasonably and directly ascertained by the entity holding the information, or when put together with other information would directly and certainly identify an individual.

t. **Pending Request or Pending Appeal** – an FOI request or administrative appeal for which a government office has not yet taken final action in all respects. It captures anything that is open at a given time including requests that are well within the statutory response time.

u. **Public Records** – shall include information required by laws, executive orders, rules or regulations to be entered, kept and made publicly available by a government office.

v. **Received Request or Received Appeal** – an FOI request or administrative appeal that an agency has received within a fiscal year.

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w. **Referral** – shall mean the transferring of the request through the most expeditious manner to the appropriate government agency under the Executive Department, which is the proper repository or custodian of the requested information or record, or has control over the said information or record. A request that is referred to the appropriate government agency is considered successful if the same is acknowledged and the requested information is disclosed to the requestor.[2]

x. **Requesting Party** – A person, whether natural or juridical, who submits to the Bureau an FOI or eFOI request.

y. **Sensitive Personal Information** – as defined in the Data Privacy Act of 2012, shall refer to personal information:

   i. About an individual's race, ethnic origin, marital status, age, color and religious philosophical or political affiliations;

   ii. About an individual's health, education, genetic or sexual life, or to any proceeding for any offense committed or alleged to have committed by such person, the disposal of such proceedings or the sentence of any court in such proceedings;

   iii. Issued by government agencies peculiar to an individual which includes, but not limited to, social security numbers, previous or current health records, licenses, or its denials, suspension or revocation, and tax returns; and

   iv. Specifically established by an executive order or an act of Congress to be kept classified.

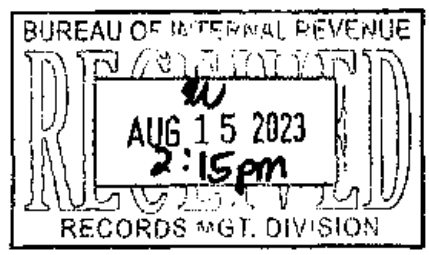
z. **Vexatious FOI request** – An FOI request, which is frivolous, malicious, made in bad faith, intends to harass, vilify or embarrass, or if it poses an actual or imminent danger to the office, its officials or employees. The Bureau shall consider all relevant circumstances in determining whether or not a request is vexatious.[3]

CHAPTER III

Functions of the FOI Offices, Officials and Employees

Section 5. *FOI Receiving Officer.* –

5.1. There shall be an FOI Receiving Officer (FRO) designated at the following BIR Offices that regularly render "frontline services"[4] or are frequently contacted for FOI requests:



[2] As per PCOO FOI-MC No. 21-05.
[3] As per PCOO FOI MC-5, s.2020.
[4] Frontline Services as defined and enumerated in the Bureau's Citizen Charter.

a. All Regional Offices and all its Divisions, except Administrative Divisions and Document Processing Division (for Regions with DPD)
b. All Revenue District Offices
c. All Divisions under Large Taxpayers Service, except LT Document Processing & Quality Assurance Division and LT Performance Monitoring & Programs Division
d. Public Information and Education Division
e. Accounts Receivable Monitoring Division
f. Collection Programs Division
g. Miscellaneous Operations Monitoring Division
h. Law and Legislative Division
i. International Tax Affairs Division
j. Appellate Division
k. National Investigation Division
l. Audit Information, Tax Exemption and Incentives Division
m. VAT Credit Audit Division
n. Records Management Division
o. LT Performance & Programs Division
p. Library

5.2. In case where the FRO is on official leave, the FOI Decision Maker may delegate such duty to another employee within the same office.

5.3. The functions of the FRO shall include the following:

a. Serve as the initial point of contact to the public on FOI requests;
b. Receive all FOI requests on behalf of the office/s within its jurisdiction;
c. Conduct initial evaluation of FOI requests and determine whether or not they are fully compliant FOI requests;
d. Accept or deny FOI requests based on the results of the initial evaluation;
e. Upon acceptance of the FOI request, forward the FOI request to the corresponding FOI Decision Maker;
f. Inform the requesting party the resolution of the FOI Decision Maker; and
g. Transfer the request to the proper office or agency that can provide the information under Section 14.4 of this Manual;

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Section 6. *eFOI Receiving Officer –*

6.1. There shall be an eFOI Receiving Officer/s (eFRO) designated at the Public Information and Education Division (PIED) of the BIR National Office.

6.2. In case where the eFRO is on official leave, the FOI Decision Maker of PIED may delegate such duty to another employee within the same office.

6.3. The functions of the eFRO shall include the following:

a. Serve as the initial point of contact to the public on eFOI requests coursed through the eFOI Portal;
b. Receive all eFOI requests on behalf of all the offices in the Bureau of Internal Revenue including the BIR National Office, Regional Offices and Revenue District Offices;
c. Conduct initial evaluation of eFOI requests and make a determination whether these are fully compliant eFOI requests;
d. Accept or deny the eFOI requests based on the results of the initial evaluation;
e. Upon acceptance of the eFOI request, forward the eFOI request to the FOI Decision Maker/s concerned;
f. Monitor the status of eFOI requests; and
g. If the information requested is not in possession of the BIR, redirect the requesting party to the proper agency.

Section 7. ***FOI and eFOI Decision Maker (FDM) –***

7.1. The Chief of the Division or the head of the office having possession or custody of the requested information/document shall be the FOI and eFOI Decision Maker (FDM) who shall conduct the evaluation of the request for information and has the authority to grant the request or deny it.

7.2. In case the FOI and eFOI Decision Maker is on official leave, such duty is automatically delegated to the person next lower in authority. If such person is also on official leave, then such duty is automatically delegated to the next available person lower in authority, and so on.

7.3. The functions of the FOI and eFOI Decision Maker shall include the following:

a. Receive from the FRO and eFRO FOI and eFOI requests;
b. Accept or deny the request within ten (10) days from receipt for FOI requests, and within fifteen (15) days from submission of the requesting party for eFOI requests, unless there is a request for extension or clarification; and
c. Transfer the request to the proper office or agency that can provide the information under Sections 16.4 and 24.4 of this Manual, as the case may be.

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Section 8. ***FOI and eFOI Appeals Authority.*** **—**

The Deputy Commissioner for Legal Group or his or her duly authorized representative shall be the FOI and eFOI Appeals Authority (FAA) in the National Office. For Regional Offices, the Assistant Regional Director shall be the FAA. The FAA shall have the power to review by appeal the decisions of the FDM and take final action on any FOI request within the BIR.

In case where the FAA is on official leave, the FAA may delegate such duty to another employee within the same office.

CHAPTER IV
Promotion of Openness in Government

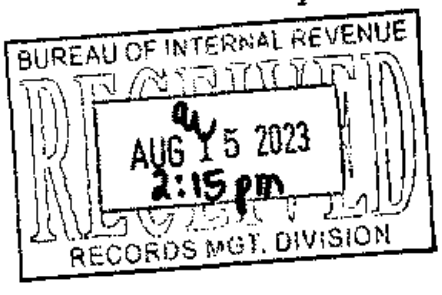
Section 9. ***Duty to Publish Information.*** **—**

The Bureau shall regularly publish, print and disseminate at no cost to the public and in an accessible form, in conjunction with Republic Act No. 9485, or the Anti-Red Tape Act of 2007, and through their website, timely, true, accurate and updated key information including, but not limited to the following:

a. A description of its mandate, structure, powers, functions, duties and decision-making process;
b. A description of the frontline services it delivers and the procedure and length of time by which they may be availed of;
c. The names of its key officials, their powers, functions and responsibilities, and their profiles and curriculum vitae;
d. Work programs, development plans, investment plans, projects, performance targets and accomplishment, and budgets, revenue allotments and expenditures;
e. Important rules and regulations, orders or decisions;
f. Current and important database and statistics that it generates;
g. Bidding processes and requirements; and
h. Mechanisms or procedures by which the public may participate in or otherwise influence the formulation of policy or the exercise of its powers.

Section 10. ***Accessibility of Language and Form.*** **—**

The Bureau shall endeavor to translate key information into major Filipino languages and present them in popular form and means upon request by the party that submitted the FOI request.



Section 11. *Keeping of Records and Submission of Reports.* —

11.1. Each FOI FRO and eFRO shall keep a record of all FOI requests and shall make a monthly inventory thereof.

11.2. The FRO and eFRO shall submit the quarterly FOI Registry Report in printed and soft copies (excel format [.xls]) via e-mail on or before the 5th day of the month following the close of the quarter. FROs and eFROs in the National Office shall submit to their respective Assistant Commissioners (ACIRs), whereas, the FRO of the Revenue Region shall submit to the Office of the Regional Director for purposes of collation and summarization of reports.

11.3. The Regional FROs and ACIRs shall collate and submit, on or before the 10th day of the month following the close of the quarter, the consolidated FOI Registry Report and FOI Summary Report also in printed and soft copies (excel format [.xls]) via e-mail, to the Chief and Assistant Chief of the Planning and Program Division of the BIR National Office.

11.4. The Planning and Program Division shall collate all the FOI Reports and prepare the FOI Agency Information Inventory, FOI Quarterly Registry and FOI Quarterly Summary Report, in accordance with FOI-MC No. 1 s. 2018, and submit the same to foico@gmail.com based on the schedules set forth under said Circulars.

11.5. Non-compliance with the required reports shall be a ground for the imposition of appropriate penalties under this Manual.

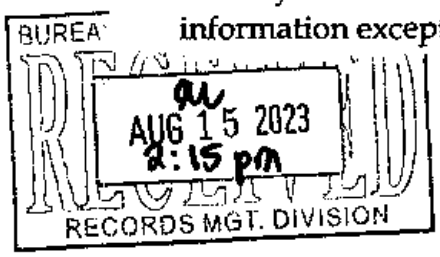
CHAPTER V

Protection of Privacy

Section 12. *Protection of Privacy* —

While providing access to information, the Bureau shall afford full protection to a person's right to privacy as mandated by laws, as follows:

a. It shall ensure that personal information, particularly sensitive personal information, in its custody or under its control is disclosed only as permitted by existing laws;
b. It shall protect personal information in its custody or under its control by making reasonable security arrangements against unauthorized access, leaks or premature disclosure;
c. The FRO, eFRO, FDM or any official or employee who has access, whether authorized or unauthorized, to personal information in the custody of the offices under the Bureau, shall not disclose that information except as authorized by existing laws.



CHAPTER VI

Standard Procedure for FOI Requests

Section 13. ***Receipt of Request for Information.*** **–**

13.1. The requesting party must fill-up an FOI Request Form[5] indicating the following:

a. Full name;
b. Contact information;
c. Complete address;
d. Company/Affiliation/Organization/School and Position;
e. Type of I.D. given;
f. Reasonable description of the information requested;
g. The reason for, or purpose of the request for information; and
h. All other details as indicated in the FOI Request Form.

13.2. The FRO shall receive the request and check compliance of the following requirements:

a. The request must be in writing;
b. The request shall state the name and contact information of the requesting party, as well as valid proof of identification and / or authorization;
c. The request shall reasonably describe the information requested; and
d. The reason for, or purpose of the request for information.

13.3. The purpose of the request for information shall be specific or adequately and sufficiently described. General averments of the purpose such as "for information," "for research," "for legal purpose," or other similarly worded purposes shall not be considered to have met the requirements of specificity. Failure to specify the reason for or purpose of the request for information shall be a ground for denial of the FOI request.

13.4. The requesting party shall attach to his or her FOI request the following:

a. At least two (2) valid government I.D.s containing the photograph and signature of the requesting party;

b. If the request is made through representative, in addition to the above paragraph, the written authorization of the principal and at least two (2) valid government I.D.s containing the photograph and signature of such representative;

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[5] See "Annex A" for Freedom of Information Request Form.

c. If the requesting party is a juridical entity, original or certified true copy of the board resolution, corporate secretary's certificate, or other acceptable written document showing the authority of the representative to act in behalf of such juridical entity;

d. If the requesting party is a natural person who is a member employee, affiliated with or related to a juridical entity, company or organization, and the request is made not in behalf of such juridical entity, company or organization but arises from such membership, affiliation or relation, such other sufficient proof of authority or affiliation;

   For example, for an employee or member, a copy of the company or organization I.D., or for students, a copy of the valid school I.D. and written indorsement of the supervising teacher/professor/instructor; and

e. If the requesting party is a minor, his or her guardian or any competent supervising adult shall comply with the requirements of the representative. The authorization shall expressly state the extent of the authority of the representative to make the request, provide clarification, receive the requested information, and to bind the principal for all representations and/or undertaking made by the representative in connection with the request for information.

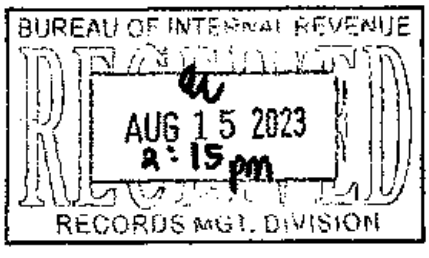
13.5. The request shall be stamped, whether personally received from the requesting party, through registered mail or forwarded by another office or agency, indicating the date and time of receipt, and be tagged with a reference number.

13.6. In case the requesting party is unable to make a written request, because of illiteracy or due to being a person with disability, he or she may make an oral request, and the FRO shall reduce it in writing and shall thereafter be thumb-marked by the requesting party.

13.7. The Bureau shall respond to the request promptly, within fifteen (15) working days following the date of receipt of the request. A working day is any day other than a Saturday, Sunday or a day which is declared a national public holiday in the Philippines. In computing for the period, Article 13 of the New Civil Code shall be observed.

13.8. The date of receipt of the request will be either:

a. The day on which the request is physically delivered to the FRO of the government office; or



b. If the FRO or the FDM has asked the requesting party for further details to identify and locate the requested information, the date on which the necessary clarification is received.

13.9. In cases where the FOI request is transferred to another office under Section 14.2 below, the fifteen (15) day period will commence the day after the request is received by the FROs concerned.

13.10. In cases where the FOI request is transferred to another office or agency under Sections 14.3 and 14.4 below, the fifteen (15) day period will commence when the request is received by the FROs concerned.

13.11. Should the FRO or FDM need further details to identify or locate the requested information, then the fifteen (15) working days will commence the day after the FRO receives the required clarification from the requesting party. If no clarification is received from the requesting party after sixty (60) calendar days from receipt, the request shall be deemed denied and considered closed and terminated.

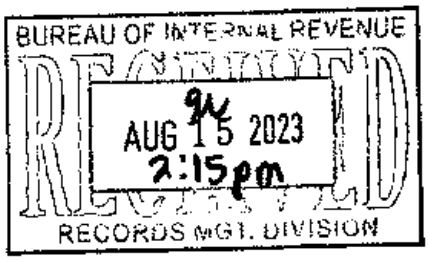
13.12. The period to respond to an FOI request shall not commence unless the request is a fully compliant FOI request.

Section 14. ***Initial Evaluation.*** **—**

14.1. After receipt of the requested information, the FRO shall evaluate the contents of the request.

14.2. *Request relating to more than one office in the Bureau.* If a request for information is received which requires compliance from different offices in the Bureau including the FRO which received the request, after the initial evaluation, the FRO shall reproduce additional copies of the request and forward them to the other offices concerned. Thus, they shall be treated as separate requests. The fifteen (15) day period per separate request will commence the day after receipt by the FROs concerned. The requesting party shall be informed of such fact.

14.3. *Requested information is in the custody of another office within the Bureau.* If the requested information is in the custody of another office within the Bureau, the FRO shall transfer the request to said office through the most expeditious manner. The requesting party shall continue all its communications (e.g. follow-ups, receipt of information) regarding said request with the appropriate office where such request was transferred. The FRO transferring the request shall put a reference number on the request and record it accordingly.



The 15-working day period will only commence on the day that the request is received by the FRO of the appropriate office concerned.

14.4. *Referral.* When the requested information is not in the possession of the Bureau, but is known by the FRO to be available in another government agency under the Executive Branch, the request shall be accepted and immediately referred by the receiving FRO to the proper government agency through the most expeditious manner but not exceeding three (3) working days from the receipt of the request. This shall be considered as the "First Referral" and a fresh period will apply.

If the FRO fails to refer the request within three (3) working days upon its receipt, the FRO shall act on it within the remaining period to respond pursuant to EO No. 02, s. 2016. No fresh period shall apply.

If the FRO, in good faith, erroneously referred the request to the wrong government agency, the latter shall immediately notify the former as well as the requesting party, that the information requested is not available in their agency. The government agency, to whom the request was referred under the First Referral may subsequently refer the request to another government agency under the procedure set forth in the first paragraph of this subsection. This shall be considered as the "Second Referral" and another fresh period shall apply. Referrals shall only be limited to two (2) subsequent transfers of request. A written or email acknowledgement of the referral shall be made by the FRO of the government agency where it was referred. The requesting party shall be notified of the referral and must be provided with the reason or rationale thereof, and contact details of the government office where the request was referred.[6]

14.5. The request may be denied if the Bureau does not have custody of the information requested and said information is not known by the FRO to be in the custody of another agency under the Executive Branch.

14.6. *Vexatious FOI Request.*[7] An FOI Request determined to be vexatious shall be denied. The following may be taken into consideration in evaluating whether or not the FOI Request is vexatious:

a. Language of the request;
b. Burden on the concerned office;
c. Purpose, motive, or intention for making the request;
d. Value of the requested information; or
e. History and context of the request.[8]

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[6] As per PCOO FOI-MC No. 21-05. See "Annex B-6" for template for Notice of Referral.
[7] See Section 4 (x) of this Manual.
[8] As per PCOO FOI MC-5, s.2020.

A request is presumed to be vexatious if it involves:

a. Frequent or overlapping requests, which occur when a requesting party submits a correspondence involving the same issue frequently, or submits the same request over a period of time before the office can have the opportunity to address the earlier request. However, there is no frequent or overlapping request when the information that was previously released has been updated or has already changed.

   The government office shall not be required to act upon an unreasonable subsequent identical or substantially similar request from the same requesting party whose request has already been previously granted or denied by the same government office;

b. Personal grudges, which occur when the requesting party submits a correspondence on a particular government official or employee against whom he/she has some personal enmity; or the said request is made to express hatred to a particular official or employee;

c. Unfounded accusations, which occur when the request makes completely unsubstantiated accusations against the public authority or specific employees;

d. Unreasonably complex requests, which means requests involving more than one subject matter which can only be processed within thirty-five (35) working days or more. For requests for complex information, a valid reason/valid explanation should always be provided by the requesting party;

e. Reprocessed data, which means requests for information that will require the agency to re-process the data. Re-processed data means that the data was already proactively disclosed (i.e. already posted in the BIR website) or the data was requested and was previously disclosed.

   Premature requests or requests that are yet to be processed by the agency – means information which will soon be published, or the disclosure of which would be premature in relation to a planned announcement or publication; or

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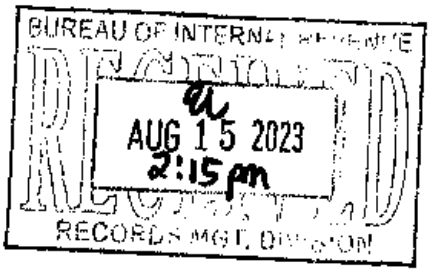
f. All other requests that are meant to harass, embarrass or put into actual or imminent danger the life or property of the agency, its officials or employees.[9]

14.7 *Requests which falls outside the scope of the FOI program.* If the information requested falls outside the scope of the FOI Program, the request may be denied and the requesting party shall be advised that the requested information or service may be provided through other platforms.

a. *Frontline/Government Service.* This refers to the process or transaction 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.
b. *Complaints.* Complaints shall be coursed through the proper channels of the Bureau. The officer shall respond to the requesting party with the following message: "To facilitate the handling/resolution of your concern/complaint, we are providing you with the link to the Bureau of Internal Revenue's Enhanced eComplaint System: www.bir.gov.ph/index.php/eservices/ecomplaint-home.html where you can directly lodge your concern/complaint to the concerned BIR office.", per RMO No. 28-2021.[10]

14.8. The FRO may deny the request based on the following grounds[11]:

a. The form of the request is incomplete (e.g. no purpose or purpose lacks specificity, incomplete name, contact number or address, lacks valid proof of identification / authorization / board resolution / corporate secretary's certificate, as the case may be);
b. The requesting party made material misrepresentations in his request;
c. The Bureau does not have custody of the information requested and is not known to be in the custody of another agency under the Executive Branch[12]; and
d. The request is a vexatious FOI request. If the request is denied on this basis, the FRO shall indicate why the FOI request is deemed vexatious (i.e. subsequent identical or substantially similar request from the same requesting party whose request has already been previously granted or denied, reprocessed data as it is already posted in the website, etc.)[13]
e. The request falls outside the scope of the FOI program (i.e. the request is a front-line/government service of the agency, etc.)[14]



[9] *Id.*
[10] See Section D.1.6 of 2020 FOI Code of Practice.
[11] See "Annex B" for template for Notice of Denial by the FRO.
[12] See Section 14.5 of this Manual.
[13] See Section 14.6 of this Manual.
[14] See Section 14.7 of this Manual.

14.9. *Clarification.* If the FRO needs further details to identify or locate the information, the FRO shall seek clarification[15] from the requesting party. The request for clarification shall stop the running of the 15 working day period. Upon the receipt of the required clarification from the requesting party, a fresh 15 working day period shall commence.

Section 15. ***Transmittal of Request by the FRO to FDM.*** **—**

Upon approval of a request for information, the FRO shall transmit the request to the FDM. The copy of such request shall be transmitted to the corresponding FDM within one (1) day from receipt of the written request. The FRO shall record the date, time and name of the FDM who received the request in a record book with the corresponding signature of acknowledgement of the request.

Section 16. ***Role of FDM in Processing the Request.*** **—**

16.1. Upon receipt of the request for information from the FRO, the FDM shall assess and clarify the request if necessary. He or she shall make necessary steps to locate and retrieve the information requested. The FDM shall ensure that the complete information requested be submitted to the FRO within ten (10) days upon receipt of such request unless the FDM seeks further clarification, in which case, the ten (10) days shall commence from receipt of the clarification from the FRO.

16.2. The FRO shall note the date and time of receipt of the information from the FDM.

16.3. If the FDM needs further details to identify or locate the information, he shall, through the FRO, seek clarification from the requesting party. [16] The request for clarification shall stop the running of the 15 working day period. Upon the receipt of the required clarification from the requesting party, a fresh 15 working day period shall commence.

16.4. *Referral.* When the requested information is not in the possession of the Bureau, but is available in another government agency under the Executive Branch, the request shall be referred by the receiving FDM to the proper government agency within three (3) working days from receipt of the request by the Bureau and following the guidelines specified under Section 14.4 of this Manual.[17]

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[15] See "Annex B-4" for template for Request for Clarification.
[16] *Id.*
[17] As per PCOO FOI-MC No. 21-05. See "Annex B-6" for template for Notice of Referral.

16.5 *Consultation.* If the FDM determines that a record contains information of interest of another office, the FDM shall consult with the office concerned on the disclosability of the records before making any final determination.

Section 17. ***Request for Extension of Time.*** **—**

17.1. If the information requested requires extensive search of the Bureau's office records facilities, examination of voluminous records, the occurrence of fortuitous event or other analogous cases, the FDM should inform the FRO[18].

17.2. The FRO shall then inform the requesting party of the extension, setting forth the reasons for such extension. In no case shall the extension exceed twenty (20) working days on top of the mandated fifteen (15) working days to act on the request, unless exceptional circumstances warrant a longer period.

Section 18. ***Notice to the Requesting Party of the Approval/Denial of the Request.*** **—**

Once the FDM approves or denies the request, the FDM shall prepare a written response and transmit it to the FRO, who shall then sign the written response and give it to the requesting party.

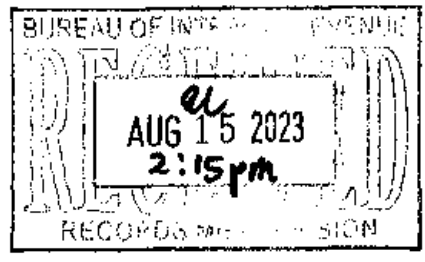
Section 19. ***Approval of the Request by the FDM.*** **—**

19.1. In case of approval, the FDM shall advise the FRO of such approval and within ten (10) working days from the FDM's receipt of the request, transmit to the FRO the FDM's signed Notice of Approval with the requested information attached.[19]

19.2. Should the information being requested is already posted and publicly available in the Bureau's website, the FDM shall grant the request and in his or her written response, inform the requesting party of said fact while providing them the website link where the information is posted.

19.3. If part of the requested information may not be disclosed, the request shall be partially granted and the FDM will only provide the information that may be disclosed. In his or her Notice of Approval, the FDM shall inform which information may not be disclosed and the reasons therefor.[20]

19.4. The FRO shall, within the prescribed period, advise the requesting party of the grant of the request and direct such requesting party to pay the applicable fees, if any.



[18] See "Annex B-5" for template for Request for Extension of Time.
[19] See "Annex B-1" for template for Notice of Approval by the FDM.
[20] See "Annex B-3" for template for Notice of Partial Approval by the FDM.

Section 20. ***Denial of the Request by the FDM.*** **–**

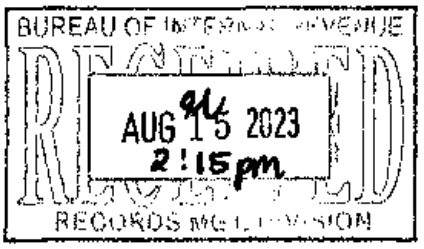
20.1. In case of denial of the request, the FDM shall prepare a Notice of Denial[21] within ten (10) working days from the FDM's receipt of the request. The FDM shall then immediately transmit to the FRO the signed Notice of Denial for release to the requesting party.

20.2. The notice shall clearly set forth the ground or grounds for denial and the circumstances on which the denial is based.

20.3. Failure to notify the requesting party of the action taken on the request within the period herein provided shall be deemed a denial of the request for the information.

20.4. An FOI request may be denied based on the following grounds:

a. 60-day period to provide clarification has lapsed;
b. The requesting party made material misrepresentations in his request;
c. The Bureau does not have custody of the information requested and is not known to be in the custody of another agency under the Executive Branch;[22]
d. The request is a vexatious FOI request. If the request is denied on this basis, the FDM shall indicate why the FOI request is deemed vexatious (i.e. subsequent identical or substantially similar request from the same requesting party whose request has already been previously granted or denied, reprocessed data as it is already posted in the website, etc.)[23]
e. The request falls outside the scope of the FOI program (i.e. the request is a front-line/government service of the agency, etc.)[24]
f. Information is covered by Executive privilege;[25]
g. Privileged information relating to National Security, Defense or International Relations;[26]
h. Information concerns law enforcement and protection of public and personal safety;[27]
i. Information is deemed confidential for the protection of privacy of persons and certain individuals such as minors, victims of crimes, or the accused;[28]



[21] See "Annex B-2" for template for Notice of Denial by the FDM.
[22] See Section 14.5 of this Manual.
[23] See Section 14.6 of this Manual.
[24] See Section 14.7 of this Manual.
[25] See RMC No. 105-2021 circularizing Memorandum Circular No. 89 issued by the Office of the President entitled "Updating the Inventory of Exceptions to the Right to Access of Information Under Executive Order (EO) No. 02, Series of 2016".
[26] *Id.*
[27] *Id.*
[28] *Id.*

j. Information is confidential and known by reason of official capacity, including those submitted or disclosed by entities to government agencies, tribunals, boards, or officers, in relation to the performance of their functions, or to inquiries or investigation conducted by them in the exercise of their administrative, regulatory or quasi-judicial powers;[29]

k. Records of proceedings or information from proceedings which, pursuant to law or relevant rules and regulations, are treated as confidential or privileged;[30]

l. Information covers matters considered confidential under banking and finance laws and their amendatory laws;[31]

m. Prejudicial premature disclosure;[32]

n. Any records, documents, paper, reports, letters, contracts, containing information regarding the business, income or estate of any taxpayer, secrets, operation, style or work or apparatus of any manufacturer or producer or return or any paper or document requested is covered by Section 270 of the National Internal Revenue Code of 1997, as amended;

o. Other exceptions to the right of information under laws, jurisprudence, rules and regulations.[33]

20.5. The FRO shall, within the prescribed period, advise the requesting party of the denial of the request and direct such party to pay the applicable fees, if any.

CHAPTER VII

Standard Procedure for eFOI Requests

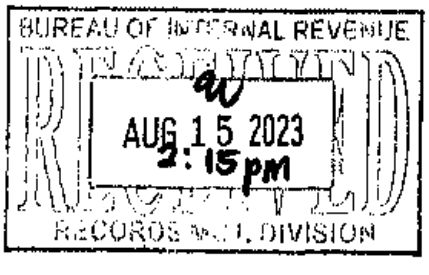
Section 21. ***Receipt of Request for Information.*** **—**

21.1. The eFRO shall accept the request for information from the requesting party through the eFOI Portal and check compliance of the following requirements:

a. The request shall state the name and contact information of the requesting party, as well as scanned copies of valid proof of identification and / or authorization;

b. The request shall reasonably describe the information requested; and

c. The reason for, or purpose of the request for information.



[29] *Id.*
[30] *Id.*
[31] *Id.*
[32] *Id.*
[33] *Id.*

21.2. The purpose of the request for information shall be specific or adequately and sufficiently described. General averments of the purpose such as "for information," "for research," "for legal purpose," or other similarly worded purposes shall not be considered to have met the requirements of specificity. Failure to specify the reason for or purpose of the request for information, despite request by the eFRO to provide a specific reason or purpose, shall be a ground for denial of the eFOI request.

21.3. The requesting party shall attach to his or her eFOI request the following:

a. Scanned copies of at least two (2) valid government I.D.s containing the photograph and signature of the requesting party;

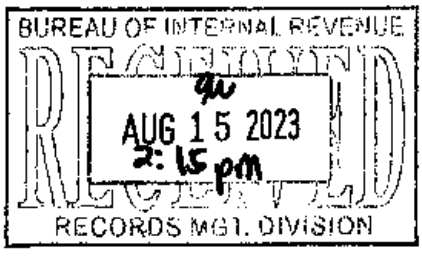
b. If the request is made through representative, in addition to the above paragraph, scanned or soft copies of the written authorization signed by the principal and scanned copies of at least two (2) valid government I.D.s containing the photograph and signature of such representative;

c. If the requesting party is a juridical entity, scanned copies of the original or certified true copy of the board resolution, corporate secretary's certificate, or other acceptable written document showing the authority of the representative to act in behalf of such juridical entity;

d. If the requesting party is a natural person who is a member employee, affiliated with or related to a juridical entity, company or organization, and the request is made not in behalf of such juridical entity, company or organization but arises from such membership, affiliation or relation, such other sufficient proof of authority or affiliation;

   For example, for an employee or member, a scanned copy of the company or organization I.D., or for students, scanned copies of the valid school I.D. and written indorsement of the supervising teacher/professor/instructor; and

e. If the requesting party is a minor, his or her guardian or any competent supervising adult shall comply with the requirements of the representative. The authorization shall expressly state the extent of the authority of the representative to make the request, provide clarification, receive the requested information, and to bind the principal for all representations and/or undertaking made by the representative in connection with the request for information.



21.4. The date of receipt of the request will be either:

a. The day on which the request is received by the Public Information and Education Division through the eFOI Portal; or

b. If the eFRO or the FDM had asked the requesting party for further details to identify and locate the requested information, the date on which the necessary clarification is received.

21.5. *Request for Sensitive Personal Information.* In order to protect the right to privacy of a person, any requests for Sensitive Personal Information may only be made by the data subject or his or her duly authorized representative. In addition, the requesting party shall submit a scanned copy of the Birth Certificate of the Data Subject, and/or other documents that the eFRO may otherwise prescribe in order for the eFRO to verify that the requesting party is indeed the data subject or his or her duly authorized representative. If the requesting party fails to comply, or is not satisfied that the requesting party is indeed the data subject or his or her duly authorized representative, the request shall be denied.

21.6. The Bureau shall respond to the request promptly, within fifteen (15) working days following the date of receipt of the request. A working day is any day other than a Saturday, Sunday or a day which is declared a national public holiday in the Philippines. In computing for the period, Article 13 of the New Civil Code shall be observed.

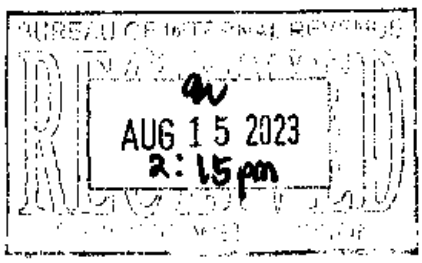
21.7. Should the eFRO or FDM need further details to identify or locate the requested information, then the fifteen (15) working days will commence the day after the eFRO or FDM receives the required clarification from the requesting party. If no clarification is received from the requesting party after sixty (60) calendar days, the request shall be deemed denied and considered closed and terminated.

21.8. For clarity, the period to respond to an eFOI request shall not commence unless the request is a fully compliant eFOI request.

Section 22. ***Initial Evaluation.*** **—**

22.1. After receipt of the requested information, the eFRO shall evaluate the contents of the request.

22.2. If a request for information is received which requires to be complied with by different offices in the Bureau, the FRO shall, through the eFOI Portal, forward the request to the FDMs of the other offices concerned and shall ensure that it is well coordinated and monitor its compliance.



22.3. *Referral.* When the requested information is not in the possession of the Bureau, but is known by the eFRO to be available in another government agency under the Executive Branch, the request shall be accepted and immediately referred by the receiving eFRO to the proper government agency through the eFOI Portal dashboard not exceeding three (3) working days from the receipt of the request. This shall be considered as the "First Referral" and a fresh period will apply.

If the eFRO fails to refer the request within three (3) working days upon its receipt, the eFRO shall act on it within the remaining period to respond pursuant to EO No. 02, s. 2016. No fresh period shall apply.

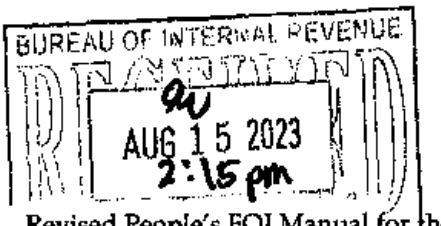
If the eFRO, in good faith, erroneously referred the request to the wrong government agency, the latter shall immediately notify the former as well as the requesting party, that the information requested is not available in their agency. The government agency, to whom the request was referred under the First Referral may subsequently refer the request to another government agency under the procedure set forth in the first paragraph of this subsection. This shall be considered as the "Second Referral" and another fresh period shall apply. Referrals shall only be limited to two (2) subsequent transfers of request. A written or email acknowledgement of the referral shall be made by the eFRO of the government agency where it was referred. The requesting party shall be notified of the referral and must be provided with the reason or rationale thereof, and contact details of the government office where the request was referred.[34]

22.4. The request may be denied if the Bureau does not have custody of the information requested and the information is not known by the eFRO to be in the custody of another agency under the Executive Branch.

22.5. *Consultation.* The eFRO may communicate with the different offices of the Bureau if it is does not know which office has custody of the information sought by the requesting party.

22.6. The eFRO may deny the request based on the following grounds:

a. The form of the request is incomplete (e.g. no purpose or purpose lacks specificity, incomplete name, contact number or address, lacks valid proof of identification / authorization / board resolution / corporate secretary's certificate, as the case may be);
b. The requesting party made material misrepresentations in his request;
c. The Bureau does not have custody of the information requested and is not known to be in the custody of another agency under the Executive Branch;[35] and



[34] As per PCOO FOI-MC No. 21-05.
[35] See Section 22.4 of this Manual.

d. The request is a vexatious eFOI request.[36]
e. The request falls outside the scope of the FOI program (i.e. the request is a front-line/government service of the agency, etc.)[37]

22.7. *Clarification.* If the eFRO needs further details to identify or locate the information, the eFRO shall seek clarification from the requesting party. The request for clarification shall stop the running of the 15 working day period. Upon the receipt of the required clarification from the requesting party, a fresh 15 working day period shall commence.

Section 23. ***Transmittal of Request by the eFRO to FDM.*** **—**

23.1. Upon approval of a request for information, the eFRO shall accept the request and transmit it to the FDM/s concerned via the eFOI Portal. The request shall be transmitted to the concerned FDM within one (1) day from receipt and the requesting party shall be transferred to the FDM who shall communicate with the requesting party directly. In line with this, the eFRO shall request from the Presidential Communications Operations Office (PCOO) that all the FDMs of the Bureau are to be given access to the eFOI platform.

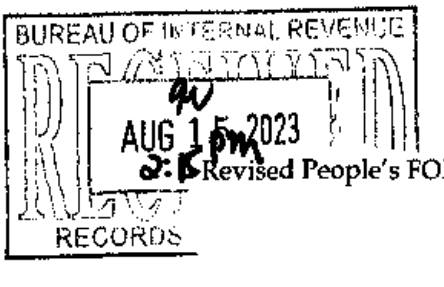
23.2. If access to the eFOI Portal by the FDM is not possible, the eFRO shall manually forward the eFOI request to the FDM/s concerned within one (1) day from receipt.

Section 24. ***Role of FDM in Processing the eFOI Request.*** **—**

24.1. Upon receipt of the request for information from the eFRO, the FDM shall assess the request. He or she shall make necessary steps to locate and retrieve the information requested. The FDM shall ensure that the complete information requested be submitted to the requesting party within fifteen (15) days from submission of the request. In case the FDM has no access to the eFOI Portal, the FDM shall ensure that the complete information requested be submitted to the eFRO within ten (10) days from receipt of the eFOI request from the eFRO.

24.2. If the FDM needs further details to identify or locate the information, he shall seek clarification directly from the requesting party through the eFOI Portal. If access to the eFOI Portal by the FDM is not possible, he shall submit his request for clarification to the eFRO within ten (10) days from receipt of the eFOI request from the eFRO, who in turn shall inform the requesting party. The request for clarification shall stop the running of the 15 working day

[36] See Section 14.6 of this Manual.
[37] See Section 14.7 of this Manual.



period. Upon the receipt of the required clarification from the requesting party, a fresh 15 working day period shall commence.

24.3. If the FDM determines that a record contains information of interest of another office, the FDM shall consult with the office concerned on the disclosability of the records before making any final determination.

24.4. *Referral.* When the requested information is not in the possession of the Bureau, but is known by the FDM to be available in another government agency under the Executive Branch, the request shall be referred by the FDM to the proper government agency through the eFOI portal dashboard following the guidelines specified under Section 22.3 of this Manual.[38]

Section 25. ***Request for Extension of Time.*** **—**

25.1. If the information requested requires extensive search of the Bureau's office records facilities, examination of voluminous records, the occurrence of fortuitous event or other analogous cases, the FDM should inform the requesting party though the eFOI Portal, setting forth the reasons for such extension.

25.2. If access to the eFOI Portal by the FDM is not possible, he shall submit his request for extension to the eFRO manually, within ten (10) days from receipt of the eFOI request from the eFRO, who in turn shall inform the requesting party.

25.3. In no case shall the extension exceed twenty (20) working days on top of the mandated fifteen (15) working days to act on the request, unless exceptional circumstances warrant a longer period.

Section 26. ***Notice to the Requesting Party of the Approval/Denial of the Request.*** **—**

Once the FDM approves or denies the request, the FDM shall send his or her decision to the requesting party through the eFOI Portal within fifteen (15) days from submission of the request. If access to the eFOI Portal by the FDM is not possible, he shall submit his decision to the eFRO manually, within ten (10) days from receipt of the eFOI request from the eFRO, who in turn shall inform the requesting party.

Section 27. ***Approval of the Request by the FDM.*** **—**

27.1. In case of approval, the FDM shall advise the requesting party of such approval with the requested information included.

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[38] As per PCOO FOI-MC No. 21-05.

27.2. Should the information being requested is already posted and publicly available in the Bureau's website, the FDM shall grant the request and in his or her written response, inform the requesting party of said fact while providing them the website link where the information is posted.

27.3. If part of the requested information may not be disclosed, the request shall be partially granted and the FDM will only provide the information that may be disclosed. In his or her response, the FDM shall inform which information may not be disclosed and the reasons therefor.

Section 28. ***Denial of the Request by the FDM.*** **—**

28.1. In case of denial, the FDM shall advise the requesting party of such denial.

28.2. The notice shall clearly set forth the ground or grounds for denial and the circumstances on which the denial is based.

28.3. Failure to notify the requesting party of the action taken on the request within the period herein provided shall be deemed a denial of the request to information.

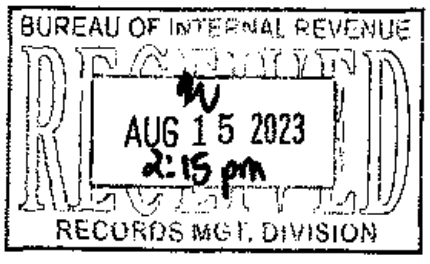
28.4. An eFOI request may be denied based on the grounds enumerated under Section 20.4 of this Manual.

CHAPTER VIII
Remedies in Case of Denial

Section 29. ***Remedies in Case of Denial/Partial Denial.*** **—** A party whose request for access to information has been denied or partially denied may avail of the remedy set forth herein:

29.1. *Administrative FOI Appeal to the FOI Appeals Authority (FAA).* The requesting party may file a written appeal of the adverse or unfavorable action of the FDM with the FAA through the FRO or eFRO to whom the request was submitted. For eFOI requests, the requesting party shall manually file his or her appeal with the eFRO at the Public Information and Education Division at the National Office of the BIR. Decisions of eFOI requests may not be appealed online via the eFOI portal.

29.2. The appeal shall be filed within fifteen (15) calendar days from the receipt of the notice of denial/partial denial or from the lapse of the period to respond to the request for clarification in case the denial is due to the failure to provide clarification.



29.3. The requesting party shall state the reason/s why the FOI request should have been granted and attach to it all supporting documents including a copy of the Notice of Denial/Partial Denial.

29.4. The FRO or eFRO shall then elevate the appeal and all the records concerning the request to the FAA.

29.5. The appeal shall be decided by the FAA within thirty (30) working days from receipt of the appeal from the FRO. Failure to decide by the FAA within the aforesaid period shall be deemed a denial of the appeal.

29.6. The denial of the appeal by the FOI Appeals Authority shall be considered final, and the requesting party may file the appropriate judicial action in accordance with the Rules of Court.

29.7. The FOI Appeals Authority shall then transmit to the FRO or eFRO concerned its decision, together with all the records of the request. The FRO or eFRO shall then notify the requesting party of the decision within 30 days from the filing of the appeal.

CHAPTER IX

Tracking System

Section 30. ***Request Tracking System.*** **–**

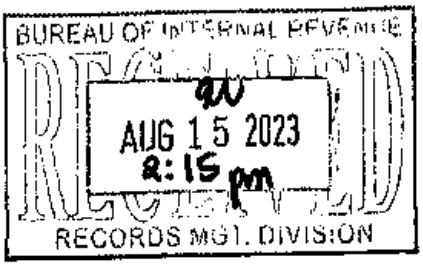
30.1. The Bureau shall establish a system to trace the status of all requests for information received by it, which may be paper-based, online or both.

30.2. All FOI requests shall be given a reference number indicating the office or division of the FRO who received the FOI requests. The FRO shall record and constantly update the status of the request.

30.3. In case when the *requested information is in the custody of another office in the Bureau* under 14.3., both the FRO transferring and receiving the request shall place a reference number on the request and record it accordingly. The FRO transferring the request shall still record the request in his or her own database and indicate its status has having been transferred to the appropriate office.

30.4. eFOI requests shall be recorded accordingly by the eFRO who shall keep track of its status.

30.5. Unless otherwise amended, the table below shall be the recommended format for tracking FOI / eFOI Requests:



Ref #	Date Received	Requesting Party	Info Requested	Status with FRO	Status with FDM	Status with FAA	Final Status
	mm/dd/yy	• Full Name / Company Name • Full Name of Agent		• Denied • Accepted • Clarification (date received by RP : date received by Bureau)	• Denied • Granted • Partially Granted • Extension (date received by RP) • Clarification (date received by RP : date received by Bureau)	• Denied • Granted	• Closed • Transferred to [office/ agency]

CHAPTER X

Fees

Section 31. ***No Request Fee.*** **—**

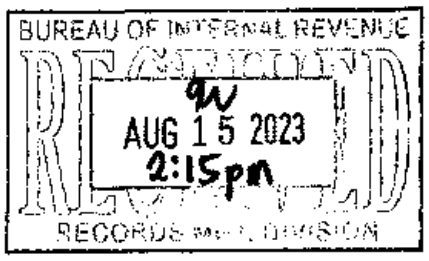
The Bureau shall not charge any fee for accepting requests for access to information.

Section 32. ***Reasonable Cost of Reproduction and Copying of the Information.*** **—**

The FRO shall immediately notify the requesting party in case there shall be a reproduction and copying fee in order to provide the information. Such fee shall be the actual amount spent by the Bureau in providing the information to the requesting party. The schedule of fees shall be posted by the Bureau.

Section 33. ***Exemption from Fees.*** **—**

The Bureau may exempt any requesting party from payment of fees, upon request stating the valid reason why such requesting party shall not pay the fee.



CHAPTER XI

Administrative Liability

Section 34. ***Non-Compliance with the FOI.*** **–**

Failure to comply with the provisions of this Manual shall be a ground for the following administrative penalties:

a. 1st Offense – Reprimand;
b. 2nd Offense – Suspension of one (1) to thirty (30) days; and
c. 3rd Offense – Dismissal from the service.

Section 35. ***Procedure.*** **–**

The Revised Rules on Administrative Cases in the Civil Service shall be applicable in the disposition of cases under this Manual.

Section 36. ***Provisions for More Stringent Laws, Rules and Regulations.*** **–**

Nothing in this Manual shall be construed to derogate from any law, any rules, or regulation prescribed by any body or agency, which provides for more stringent penalties.

Recommending approval:

MARISSA O. CABREROS
Deputy Commissioner
Legal Group

Approved by:

CAESAR R. DULAY
Commissioner of Internal Revenue

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