REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 19, 2010

REVENUE MEMORANDUM ORDER NO. 5-2010

Subject : No Noon Break Work Schedule and 24/7 eServices

To : All Internal Revenue Officers and Others Concerned

I. BACKGROUND

In line with the BIR's thrust of providing improved taxpayer service, various programs such as the electronic registration systems (eREg) under RMO No. 26-2009, the Taxpayers' Service Area under RMO No. 16-2009 and the Handang Maglingkod Program under RMO No. 15-2009 are all being implemented. To hasten the implementation of these programs specially during the filing season, the adoption of a work schedule on a rotation basis for front liners is imperative.

II. POLICIES & GUIDELINES

1. All concerned Offices shall ensure that all year-round their frontline services are available to taxpayers during working hours, with *no noon break*. In the case of the National Office, the frontline service offices include the following:

   a. Large Taxpayers Service - namely Large Taxpayers District Offices (Makati and Cebu), Large Taxpayers Collection Enforcement Division, Large Taxpayers Assistance Division, LT-Field Operations Division, Large Taxpayers Regular Audit Divisions (LTRAD) 1, 2, 3 and 4, and LT Excise Tax Audit Divisions 1 and 2;

   b. Collection Service - Withholding Tax Division and Collection Enforcement Division;

   c. Assessment Service - Audit Information, Tax Exemption and Incentives Division;

   d. Taxpayers' Assistance Service - Taxpayer Information and Education Division; and

   e. Legal Service - Law Division, Appellate Division and International Tax Affairs Division

For Regional Offices included are the District Offices, the Collection Divisions and Legal Divisions.

2. The Heads of Offices rendering taxpayer service shall schedule their front liners on rotation basis to guarantee uninterrupted taxpayer service.

3. Taxpayers who are already within the Bureau Offices at 5:00 p.m. shall be serviced until they have completed their transaction with the Bureau.

4. The concerned Offices shall make certain the availability of electronic taxpayer services twenty-four hours, seven days a week.

III. REPEALING CLAUSE

All revenue issuances inconsistent herewith are hereby repealed or modified accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue

A-1