REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS

April 24, 2007

REVENUE MEMORANDUM ORDER NO. 8-2007

SUBJECT : Tax Reform Administration Operations Manual for the Tax Reform Agenda

TO : All Internal Revenue Officers Concerned

I. OBJECTIVES

This Order is issued to:

1. Prescribe the usage of the Tax Reform Administration Operations Manual (OM) for the Tax Reform Agenda which sets forth, among others, detailed policies, procedures and implementation guidelines, and institutional arrangements for the carrying out of project activities;

2. Support a sound project administration by clarifying institutional roles, responsibilities and accountabilities, recording guidelines and inter-agency coordination; and

3. Implement the use of the manual and ensure strict adherence by all revenue personnel concerned to the requirements thereof.

II. SCOPE AND COVERAGE

The use and requirement of the OM by all revenue personnel concerned in the implementation and operationalization of tax reform projects shall be mandatory and shall cover the following priority actions for revenue improvement:

1. Enhanced Registration, Filing and Payment System
2. Enhanced Audit Capabilities
3. Collection Enforcement and Arrears Management
4. Strengthened Legal and Enforcement Capabilities and Enhanced Internal Affairs Management
5. Strengthened Taxpayer Service Development and Compliance
6. Improved Excise Tax Administration
7. Improved Organizational Management Systems
8. Nationwide Roll-Out of Computerized Systems and other e-Services
9. Tax Reform Management

The manual shall apply to all task forces and tax reform projects established in BIR under the Tax Reform Agenda and supported by various Partner Agencies (e.g. IMF, WB, Sida, MCC, USAID) including new projects yet to be launched even if the same are supported by partner agencies not currently engaged.

III. GUIDELINES AND PROCEDURES

1. The OM contains guidelines for management and administration of tax reform projects at the BIR.

2. The OM is intended for use by officers and staff of the Tax Reforms Administration Group (TRAG), task forces, other BIR officials and personnel concerned and representatives of the partner agencies.

3. The OM shall be the official reference to ensure compliance with the requirements of the Government of the Philippines, other stakeholders and partner agencies (e.g. WB).

4. The OM shall be the basis for other plans, budgets, procurement schedules and other project implementation requirement.

5. The TRAG shall be responsible for updates and continuous improvements of the OM. Users are encouraged to identify areas needing revision and suggest necessary improvements of the same to TRAG. Minor revisions will be approved and issued by DCIR, TRAG. Major revisions and policy changes will be approved by the Tax Reform Steering Committee. However, prior concurrence of partner agencies may be required when stipulated in the contract/agreement agreed upon by the BIR and the partner agency before approved amendments can be effected.

6. The OM shall be reviewed after it has been in use for a period of twelve (12) months and shall be subject to such revision as may be deemed necessary.

7. For purposes of this Order, the attached document shall be the final version of the Operations Manual.

IV. EFFECTIVITY

This Order takes effect immediately.

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue