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

January 6, 2020

REVENUE MEMORANDUM ORDER No. 1-2020

SUBJECT : DATA PRIVACY MANUAL OF THE BUREAU OF INTERNAL REVENUE

TO : All Internal Revenue Officials and Employees and Others Concerned

---

Section 270 of the National Internal Revenue Code of 1997 (NIRC), as amended, provides that tax return information from taxpayers, be it individual or corporate, shall be held in strict confidence by the Bureau and shall not be divulged to third persons or to the public in general unless divulgence is allowed under the exceptions provided for therein.

The effectivity of Republic Act No. 10173 (RA 10173) or the Data Privacy Act of 2012 has extended and expanded the Bureau's mandate to secure such personal, sensitive personal information, privilege information as well as business information of individual taxpayers that have already been collected, or will still be collected, in the course of the performance of its official functions. The Act also requires that such information should be collected, processed and secured in adherence to the general data privacy principles of transparency, legitimate purpose and proportionality.

Relative hereto, the BIR Data Privacy Manual (Annex A) is hereby promulgated in order to prescribe the policies and guidelines for personal data protection and security in compliance with the Data Privacy Act of 2012 and inform users hereof of the rights of the data subjects. Henceforth, to ensure faithful compliance and observance of the BIR Data Privacy Manual, everyone is directed to read and be familiar with its provisions.

All concerned are hereby enjoined to be guided accordingly and give this Order as wide a publicity as possible.

This Order shall take effect immediately.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue