REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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April 22, 2013

REVENUE MEMORANDUM ORDER NO. 11-2013

SUBJECT : Prescribing the Procedure for Processing and Responding to Requests for Official Information or Documents from the Bureau of Internal Revenue

TO : All Internal Revenue Officials, Employees and Others Concerned

I. Scope. – This Order shall govern the procedure for processing and responding to requests for official information or documents from the Bureau of Internal Revenue (BIR) made by any government office, department, bureau, agency and instrumentality; or by private entities. These include the submission of pertinent information on taxpayers allowed by the National Internal Revenue Code (NIRC) and other related laws as exemptions to Section 270 of the NIRC.

II. Procedure. – All requests for official information or documents from the BIR made by any government office, department, bureau, agency and instrumentality; or by private entities shall be addressed to the Commissioner of Internal Revenue. Should a request for official information or document be received by another office within the BIR, it shall be immediately be transmitted to the Office of the Commissioner.

All responses to requests for official information or documents shall be coursed through the Commissioner. Under no circumstance shall a revenue official or employee provide or make known, in any manner, official information or documents to a government office, department, bureau, agency and instrumentality; or to a private entity without the prior written approval from the Commissioner.

III. Penal Clause. – Strict compliance with this RMO is hereby enjoined. Any violation hereof shall be considered as administrative infractions under the Revised Code of Conduct for BIR Officials and Employees, including, among others, to wit:

a) "*Illegal or Unauthorized Disclosure/Divulgence of Official or Confidential Information*" which constitutes a grave offense
b) *Gross Neglect of Duty* for failure to maintain the "*Integrity and Security of Official Documents and Information*" which constitutes a grave offense; and

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c) *Violation of Reasonable Office Rules and Regulations* for "*Unauthorized Production of Information*" which constitutes a light offense.

Any erring revenue officials and employees shall be subject to the corresponding penalty/ies as provided under the Revised Code of Conduct for BIR Officials and Employees.

IV. Repealing Clause. – Any provision of any order and/or pertinent issuance inconsistent with this RMO is hereby revoked, modified or amended accordingly.

V. Effectivity. – This RMO takes effect immediately.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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