REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS

Quezon City

May 23, 2005

REVENUE MEMORANDUM ORDER NO. 13 - 2005

SUBJECT : Numbering and Dissemination of Revenue Issuances

TO : All Revenue Officials and Employees and Others Concerned

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I. OBJECTIVE

This Order is issued to prescribe the policies and procedures relative to the numbering and dissemination of revenue issuances to the Bureau's various internal and external stakeholders.

II. COVERAGE

For purposes of this Order, revenue issuances shall refer to all Revenue Regulations, Revenue Memorandum Orders, Revenue Memorandum Circulars, Revenue Audit Memorandum Orders, Revenue Delegation Authority Orders, Revenue Administrative Orders, Revenue Memorandum Rulings, Revenue Bulletins and Revenue Travel Assignment Orders.

III. POLICIES

1. To ensure wide and immediate dissemination of revenue issuances, the same shall be disseminated in hard copy (by the General Services Division) and in soft copy via e-mail to all BIR users and via BIR website/portal (by the Corporate Communications Division).
2. As a matter of policy and for identification purposes, all revenue issuances should bear the office code of the division/office which prepared the issuance (office of origin).
3. Before a revenue issuance is numbered by the Records Division, soft copy of the same shall be provided to the said Division via a diskette or e-mail (copy furnished the Corporate Communication Division) by the office of origin. This is in order to facilitate the dissemination of the revenue issuance via e-mail and the BIR website/portal.
4. It shall be the responsibility of the office, which prepared the revenue issuance (office of origin), to provide the soft copy of the final/signed version of the issuance to the Records Division. Thus, the office of origin shall be primarily

responsible in ensuring the consistency and accuracy of the soft copy to be provided to the Record Division vis-à-vis the signed hard copy of the issuance.

5. On the day of numbering of the revenue issuance, the Records Division shall provide soft and hard copies of the issuance to the following BIR offices: a) Corporate Communications Division; b) BIR Contact Center (at contact_us@cctr.bir.gov.ph); c) Taxpayer Information and Education Division; and d) General Services Division.

IV. RESPONSIBILITIES OF BIR OFFICES

In order to attain the objectives of this Order, the responsibilities of the following BIR offices are hereby prescribed:

A. OFFICE OF ORIGIN

1. Monitor the signing of the revenue issuance prepared by the office and make necessary revisions on it based on corrections made by concerned revenue officials, if any.
2. Receive the original and second copy (bearing the initials of concerned revenue officials) of signed revenue issuance from the Office of the Commissioner (or office of delegated revenue official).
3. Check the consistency of the text/content of the signed revenue issuance vis-à-vis the office's file in the computer. Once content is verified and necessary adjustments/corrections are made, e-mail soft copy of the final/signed version of the revenue issuance to the Records Division (copy furnished Corporate Communications Division).
4. Release copies (original and second copy with initials of concerned BIR officials) of the signed revenue issuance to the Records Division (together with soft copy in diskette, if sending via e-mail is not possible or successful).

B. OFFICE OF THE COMMISSIONER/DELEGATED REVENUE OFFICIAL

1. Release the original and second copy of the signed revenue issuance to the office that originally prepared it (use office code indicated in the issuance, for reference).

C. RECORDS DIVISION

1. Number signed revenue issuances **only** if: a) the original copy is accompanied by the second copy (bearing the initials of concerned revenue officials); b) office code is indicated on the lower left corner of the page bearing the signature of the approving revenue official and c) soft copy of the revenue issuance has been provided to the Division via e-mail or in diskette.

In the absence of any of these requirements, the Division shall put on hold the numbering of the signed revenue issuance pending submission or completion of the lacking requirement.

2. Immediately after numbering the revenue issuance, the Division shall provide soft (via e-mail) and hard copies of the said issuance to the following BIR offices: a) Corporate Communications Division; b) BIR Contact Center (at contact_us@cctr.bir.gov.ph); c) Taxpayer Information and Education Division and d) General Services Division.

D. CORPORATE COMMUNICATIONS DIVISION

1. Within the day of receipt of the soft and hard copies of the numbered revenue issuance from the Records Division, immediately disseminate the issuance via e-mail to all BIR users and post the same at the BIR website/portal.

   The CCD will consider the soft copy of the revenue issuance, which it received from the Records Division and office of origin, as the final/signed version of the same.

E. GENERAL SERVICES DIVISION

1. Reproduce sufficient number of signed revenue issuances and distribute the same to all BIR offices nationwide (except those offices enumerated in C.2).

V. REPEALING CLAUSE

This Order supersedes all revenue issuances or portions thereof inconsistent herewith.

VI. EFFECTIVITY

This Order takes effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue