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

July 06, 2007

# REVENUE MEMORANDUM ORDER NO. 13-2007

**SUBJECT :** **Call for the Revenue Officers of the Bureau to Focus Its Enforcement Efforts on Certain Areas of Tax Administration Which Are Found Weak.**

**TO :** **All Internal Revenue Officers and Others Concerned.**

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Based on the evaluation and analysis made on the Bureau's performance for the first (1st) semester of Year 2007, it was ascertained that the Agency has not performed well in the following areas of tax administration, namely:

- VAT Administration
- Excise Tax Administration
- Percentage Tax and Documentary Stamp Tax (DST) on Insurance
- Capital Gains Tax and Documentary Stamp Tax (DST) on Real Property Transactions and Shares of Stock Transactions
- Income Tax of Individuals Engaged in Business

Therefore, all revenue officers of the Bureau are hereby called upon to focus their enforcement efforts on these weak areas with the end view of improving the current tax effort of the Agency without necessarily relegating or neglecting the other areas of tax administration that already have gained ground or momentum. Correspondingly, a management audit on these areas will be conducted by higher management in order to gauge the performance of the officers involved in enforcement and collection.

All internal revenue officers and others concerned are hereby enjoined to give this Order as wide a publicity as possible.

(Original Signed)
**LILIAN B. HEFTI**
OIC – Commissioner of Internal Revenue