REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

02 August 2006

REVENUE MEMORANDUM ORDER NO. 14-2006

SUBJECT : Duty To Respond To All Communications Within Fifteen (15) Working Days After Receipt Thereof

TO : All Revenue Officials and Others Concerned

Complaints and reports are continuously being received by the undersigned to the effect that communications sent to the Bureau by other government officials, agencies and/or the public in general (taxpayers, informers, etc.) which are endorsed by the undersigned and/or by the office of the undersigned for appropriate action and/or reply by various offices/officers in the Bureau are either left unanswered or only answered after the lapse of considerable length of time. This has been giving the senders of the communications the impression that the undersigned and/or the Bureau is not attending to the matters they are bringing to our attention.

To avoid these complaints, everyone is hereby enjoined to immediately respond to communications endorsed by the undersigned or by the office of the undersigned to your respective offices for appropriate action. In the event that a reply to directly address the concerns of the senders of communications cannot be made readily available, you are nonetheless hereby enjoined to send a short reply to inform the sender/s of the communications that their letters have been endorsed by the undersigned or by the office of the undersigned to your office and that your office is taking action on the matter, but will be sending further communication to directly address their concerns. You are further hereby enjoined to furnish the undersigned (OCIR) with a copy of your said reply/ies for my update.

In connection with the foregoing, the provision of Section 5(a) of Republic Act No. 6713 which provides that public officials and employees are duty bound to respond to letters, telegrams and other means of communications within fifteen (15) working days from receipt thereof should be strictly observed, without prejudice to those communications which show that there is urgency to be attended to or answered within a shorter period.

All officials and employees of the Bureau are hereby enjoined to comply with this Circular and be guided accordingly.

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