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

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March 9, 2022

REVENUE MEMORANDUM ORDER NO. 16-2022

TO: **All Revenue Officials and Employees Concerned**

SUBJECT: **CY 2022 BIR Collection Goal Allocation, By Implementing Office**

I. BACKGROUND

The Department of Finance (DOF) has set the Bureau of Internal Revenue's CY 2022 overall collection goal at ₱2,438.302 Billion. This collection goal, which is based on the CY 2022 Medium Term Revenue Program (MTRP) dated December 14, 2021, is higher than the CY 2021 actual collection by ₱352.045 billion, or 16.87%.

II. OBJECTIVE

This Order is being issued to establish the following:

1. The policies, methodology and guidelines used in the allocation of the CY 2022 Collection Goal; and
2. The resulting distribution of the collection goal to the Large Taxpayers Service (LTS) and Revenue Regions (RRs), including Revenue District Offices (RDOs).

III. DEFINITION OF TERMS

A. Collections from Non-BIR Operations– include Final Withholding Tax (under Income Taxes) and Documentary Stamp Tax collections derived from transactions on Government Securities.

B. Collections from BIR Operations– composed of Income Taxes, Value-Added Tax, Excise Taxes, Percentage Taxes, and Other Taxes generated from transactions not classified as "Non-BIR Operations".

C. Implementing Offices (IOs)– refer to the collecting offices of the BIR, i.e., LTS, RRs and RDOs

IV. GENERAL POLICIES AND GUIDELINES

The following policies and guidelines were observed relative to the data requirements and goal allocation methodology used in the computation of the final goal of implementing offices:

A. Data Used:

1. CY 2021 Actual Collection from Revenue Accounting Division (RAD), as reconciled with Bureau of the Treasury (BTr), as of February 23, 2022;

2. Data considered as refinements to CY 2021 Collections:

   a. Collections from Special Taxes, consisting of Taxes on Government Securities and Excise Taxes (Source: BIR Form No. 1209 Reports, updated as of March 8, 2022);

   b. Non-recurring transactions from January to December 2021, where each single transaction accounts for at least ten percent (10%) of the collections of the concerned Region/LTS for a specific month (Source: BIR Form No. 1209 Reports, updated as of March 8, 2022); and

   c. Monthly collections from delisted Large Taxpayers (Source: ISDOS, ISG, as extracted from ITS-CBR, as of March 7, 2022).

3. Other Data Considered:

   a. CY 2022 Macroeconomic Assumptions and Indicators (Source: MTRP);

   b. CY 2022 Collection Goal, by Major Tax Type (Source: MTRP);

   c. The CY 2022 monthly program of FWT and DST on Government Securities (Source: Bureau of the Treasury (BTr) Program, as of December 22, 2021).

B. Goal Allocation Methodology

The CY 2022 Goal for BIR Operations was allocated to all IOs, as follows:

1. Goal Allocation, by IO:

   a. The Refined CY 2021 Collections is the Actual CY 2021 Collections which was refined by:

      a.1. Netting-out collections from all Special Taxes and Non-recurring Transactions;
      a.2. Deducting from LTS and adding to concerned IOs collections from delisted Large Taxpayers in CY 2021;

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b. The Actual CY 2022 Collection Goals were computed by growing the refined CY 2021 actual collection net of special taxes using the collection growth of refined CY 2021 collection net of special taxes vs. CY 2022 BIR Operations Goal net from special taxes.

c. The following taxes were directly allocated to the LTS:
c.1. Goal on Excise Taxes amounting to ₱347.709 Billion; and
c.2. VAT on Excisable Products goal of ₱6.159 Billion.

d. Goal on Excise Tax on Mining amounting to ₱0.636 Billion was allocated to the Revenue Regions.

e. Goal on Tax Administration in the amount of ₱3.559 Billion was allocated to all IOs.

f. The Final CY 2022 Goal by IO was computed by adding-up the respective computed figures in Sec. IV.B.1.b, Sec. IV.B.1.c, Sec. IV.B.1.d and Sec. IV.B.1.e.

2. Goal Allocation, by Major Tax Type and Month

The Final CY 2022 Goals of IOs (Table 5A) were distributed monthly by major tax type based on the following:

a. The total CY 2022 target allocated to IOs per tax type was aligned with the program in the MTRP; and

b. The monthly distribution of goal was based on the Refined CY 2021 Monthly Collections with adjustment in monthly collections due to the change in the payment deadlines of the Quarterly Corporate Income Tax (BIR Form 1702Q).

C. Attachments

The following tables are attached for the reference of all concerned revenue officials and personnel:

Table 1	Macroeconomic Indicators and Assumptions, CY 2022
Table 2	Monthly Collection Goal Allocation By Major Tax Type, CY 2022
Table 3	Total Collection Goal Allocation By Implementing Office, CY 2022
Table 4	Collection Goal Allocation By Implementing Office and Major Tax Type, CY 2022
Table 5A	Monthly Total Collection Goal Allocation by Implementing Office, CY 2022
Table 5B	Monthly Collection Goal Allocation For Income Taxes By Implementing Office, CY 2022

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Table 5C	Monthly Collection Goal Allocation For Excise Taxes By Implementing Office, CY 2022
Table 5D	Monthly Collection Goal Allocation For Value-Added Tax By Implementing Office, CY 2022
Table 5E	Monthly Collection Goal Allocation For Percentage Taxes By Implementing Office, CY 2022
Table 5F	Monthly Collection Goal Allocation For Other Taxes By Implementing Office, CY 2022

C. Other Requirements

1. The LTS shall allocate its collection goal among its divisions, and prepare the corresponding memorandum within five (5) working days upon the issuance of this Order; and

2. The Deputy Commissioner for Operations Group and the Assistant Commissioner of LTS shall provide the Deputy Commissioner for Resource Management Group the individual goal allocation of the concerned personnel assigned in the implementing units under their respective jurisdictions, *not later than April 4, 2022.*

V. EFFECTIVITY

This Order takes effect immediately.

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CAESAR R. DULAY
Commissioner of Internal Revenue

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