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

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2:18 PM
MAY 18 2023
RECORDS MGT. DIVISION

April 27, 2023

REVENUE MEMORANDUM ORDER NO. 17-2023

TO : All Revenue Officials, Employees and Others Concerned

SUBJECT : Policies, Guidelines and Procedures on the Preservation, Archiving and/or Safekeeping of Records/Documents at the Records Management Division/ Administrative and Human Resource Management Division

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I. OBJECTIVES

This Order is issued to:

1. Prescribe uniform guidelines and procedures for the effective utilization of scanning services or other mode of capturing the exact image of records/documents/dockets in the BIR;

2. Safeguard and preserve important records against loss or damage;

3. Protect those records digitized by an imaging system, which reduces storage space for original documents as the agency transitions to a "paperless" system and provides instant and simultaneous access to documents as needed; and

4. Define the roles and responsibilities of all concerned offices, officials and employees for the effective implementation and use of scanning services or other mode of capturing the exact image of these records.

II. DEFINITION OF TERMS

a. **Archiving** is a process by which public records or historical materials are preserved. This also refers to the process of securely storing inactive information in any format for permanent preservation.

b. **Capture** refers to procedures that result in the storage of a record in a record-keeping system, including the registration and classification of the record and the addition of metadata about the record.

c. **Data Migration** is the process of periodically transforming electronic records to new file formats and/or new storage media to ensure that records will remain usable for the entire duration of their authorized retention period.

d. **Dockets of Tax Case** is a compilation of tax documents relating to assessment, liabilities, delinquencies, abatement and collection case of a certain taxpayer. This normally contains the overall reports, findings, communications, forms, and any pertinent documents of the case.

e. **Document** refers to recorded information regardless of medium or characteristics. Frequently used interchangeably with "records".

f. **Document Scanner** is an electronic device which can capture documents and images and convert them into digital formats, which can be stored in a computer, and designed specifically to copy images or text on paper.

g. **Electronic Control Number (ECN)** is the unique identifier or number assigned to a scanned document or record.

h. **Electronic Record** refers to information recorded in machine-readable form, it includes records created, captured, generated, sent, received and stored in electronic records systems.

i. **File Code Number (FCN)** is a unique set of numbers assigned to a pertinent document for easy retrieval.

j. **File Format** refers to the structured means of encoding and storing digital information so that it can be interpreted by a software application such as but not limited to spreadsheet and word processing software.

k. **Important Records** refer to records that are of significant importance for continued operation after a disaster and/or records stored at a minimum of ten (10) years retention period before it will be destroyed or disposed.

l. **Permanent Records** refer to records which usefulness are worthy of preservation because of their administrative, legal, fiscal and/or archival (historical and research) significance.

m. **Record** refers to information, whether in its original form or otherwise, including documents, signatures, seals, texts, or data compiled, recorded, or stored in a written form on any material, on film, negative, tape, or other medium so as to be capable of being reproduced, or by means of any recording device or process, computer, or other electronic device or process.

n. **Records Disposition** includes decision making regarding any of the following actions: transfer of records which have not reached the end of their retention period to a records storage facility; transfer permanent records which have historical value to an archival institution; or disposal of temporary records after the expiration of their retention periods.

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o. **Records Disposition Schedule** refers to the listing of records series showing for each series the period of time such records should remain in the office /storage area and its preservation or destruction in a timely, systematic manner by setting retention and disposal guidelines based on administrative, legal, fiscal, or research needs.

p. **Retention Period** refers to the specific period of time established and approved by National Archives of the Philippines (NAP) as the life span of records, after which they are deemed ready for permanent storage or destruction.

q. **Safekeeping** is the act of protecting and preserving an information or document in a safe and secured storage. This includes establishing a records system, maintaining order and integrity in the arrangement or filing of records and/or dockets.

r. **Temporary Records** refer to records which are being stored to serve a particular purpose and once the purpose has been served, the records can be readily disposed.

III. POLICIES

1. The Records Management Division (RMD) in the National Office and Administrative and Human Resource Management Division (AHRMD) in the Regional Offices shall archive, safekeep and safeguard the records / documents and dockets of tax cases of the Bureau against damage or loss. The protection of these records can be accomplished by scanning or other modes of capturing the exact image, making it possible to store the electronic copies in an external hard drives and be placed in a depository safe in the RMD / AHRMD, or other electronic storage system.

2. The provision of RA No. 10173 or the "Data Privacy Act (DPA) of 2012", its Implementing Rules and Regulations (IRR), and all relevant issuances of the National Privacy Commission and other applicable laws and policies shall apply.

3. Scanning or capturing the exact image shall cover records / documents /dockets of tax cases forwarded to RMD/AHRMD for archiving or safekeeping and such other documents/dockets which are not necessarily for archiving or safekeeping but must be safeguarded from loss or damage which include, but not limited to, the following:

   a. Dockets of tax cases involving fraud which are recommended for prosecution;

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b. Dockets of tax cases which are subject to court litigation regardless of the amount involved;
c. Dockets of tax cases which are subject for abatement and/or collection;
d. All subsequent action documents or papers which form part of a docket already scanned;
e. Other dockets or cases not included in the preceding paragraph but are considered as 'important record';
f. All other records / documents deemed as permanent and confidential.

4. Records/documents/dockets transmitted to RMD / AHRMD must contain an index or table of contents, numbered in chronological order, with proper and correct pagination, the top page being the latest dated document.

5. Records/documents/dockets forwarded to RMD/AHRMD for storage purposes only are considered still under the custody of the office where the document/docket originated. However, it shall be subject to the disposal process when it reaches the prescribed retention period.

6. Temporary records such as newspapers and other documents/records of insufficient and short-term administrative values need not be scanned. These records must undergo the usual decluttering and disposal process after regular review and evaluation to ensure that documents are not stored or kept for periods longer than necessary.

7. All scanned or captured exact image of these records/documents/ dockets are considered *Official Records*. As such, these are subject to proper retention and disposal rules as approved by NAP.

8. All electronic records shall be properly secured. They shall be protected throughout their retention periods from intentional or accidental modifications, disclosures, deletion, and unauthorized access. Permission to capture or access electronic records shall only be given to authorized personnel.

9. Request for reproduction of records/documents/dockets from the electronic copy, where the original has been confirmed to be lost/damaged, can only be done thru a letter-request from the head of office where the records/document/docket originated, recommended by the concerned Assistant Commissioner in the National Office and Regional Director for Regional Offices and approved by the Commissioner of Internal Revenue.

   The letter-request for reproduction of records shall state the reason for the requested reproduction, with supporting documents.

10. In case of request for reproduction of records/documents/dockets which were already disposed, the Chief of RMD / AHRMD shall only issue a *Certificate of Disposal of Records*, except in exceptional circumstances to be determined by the Commissioner.

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11. Electronic copies of the scanned / captured image of the records must be preserved and migrated to the most current hardware or software on regular basis before the original paper documents can be disposed. Disposal can only be done upon the approval of the NAP following proper procedures. This is to ensure the electronic copies or scanned records remains accessible and readable for their full retention period.

12. Electronic copies of the records/documents/dockets shall be kept and retained under the custody of the RMD/AHRMD.

IV. PROCEDURES

1. *The Originating / Concerned Offices shall:*

   1.1 Forward records/documents/dockets covered under this Revenue Memorandum Order (RMO) to RMD/AHRMD for scanning or other modes of capturing the exact image before archiving/safekeeping and/or transmitting to concerned National Offices or Regional Offices.

   1.2 Receive records/documents/dockets, to be forwarded to other offices or for safekeeping, from RMD/AHRMD after scanning or other modes of capturing the exact image;

   1.3 Store records/documents/dockets for safekeeping in the designated place/ area;

   1.4 Forward records/documents/dockets which are intended to be forwarded to other offices to the respective addressees;

   1.5 Prepare letter-request for the reproduction of the electronic copy or scanned records/ documents/dockets, in case of loss/damage of the original copy or when the original copy has been disposed, subject for indorsement of the concerned ACIR/Regional Director and approval of the Commissioner;

2. *The Records Management Division (RMD)/Administrative & Human Resource Management Division (AHRMD) shall:*

   2.1 Receive records/documents/dockets forwarded by the concerned offices for scanning or other mode of capturing the exact image.

   2.2 Examine the records/documents/dockets transmitted for scanning or other mode of capturing the exact image whether they are properly paged, numbered in chronological order with corresponding table of contents;

   2.3 Return to the originating office the records/documents/dockets that are not compliant with the requirements of the immediately preceding item, for compliance;

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2.4 Stamp "RECEIVED", classify and record incoming records/documents/dockets compliant with the requirements stated in item 2.2 from the divisions/offices in the National Office, Regional/District Offices, other government agencies, taxpayers and release the same to the units or offices concerned;

2.5 Assign File Code Number (FCN) on each record/document/docket and forward to the personnel in charge of scanning or capturing the exact image of such document;

2.6 Record the receipt of records/documents/dockets to be scanned/captured in the control book;

2.7 Scan or capture the image of the records/documents/dockets and store the electronic copy in the prescribed storage;

2.8 Stamp "SCANNED" on the last action page of the records/documents/dockets indicating the Electronic Control Number (ECN), date of scanning, number of pages and initial of the scanner operator;

2.9 Keep and maintain a systematic control of electronic copy of records/documents/dockets for file and back-up in the computer drive and external hard drive / electronic storage system;

2.10 Maintain the integrity of the original documents/dockets through proper filing, classifying and indexing of the copies for easy retrieval;

2.11 Safekeep records of electronic copy and its back-up stored in external drives/DVDs;

2.12 Undergo regular review and evaluation of electronic copies for migration to the most current hardware or software before the original paper documents can be disposed;

2.13 Monitor scanning activities so that no records shall leave the Bureau without having been scanned or without electronic copy;

2.14 Return to the originating office the printed copy of the records/documents/dockets for safekeeping/to be forwarded to other offices;

2.15 Properly file printed copies of records/documents/dockets for archiving in the storage area of the RMD;

2.16 Receive request for reproduction of scanned copy of the records/documents/dockets duly approved/authorized by the Commissioner;

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2.17 Release the reproduced copy with acknowledgment receipt to requesting office;

2.18 Maintain a record of all scanned records/documents/dockets reproduced.

3. *The Assistant Commissioner/Regional Director shall:*

3.1 Review/validate request for reproduction from the scanned / electronic copy of lost/damaged or already disposed records/documents/dockets;

3.2 Validate necessity of the requested reproduction and/or whether the original copy of the records/documents/dockets were actually lost/damaged or already disposed;

3.3 Recommend approval of the Commissioner of the requested reproduction/deny the request for recommendation.

4. *The Commissioner shall:*

4.1 Validate necessity of the requested reproduction from the scanned / electronic copy of the lost/damaged or already disposed record/document/docket;

4.2 Approve/disapprove request for reproduction.

V. REPEALING CLAUSE

This Order supersedes and modifies Revenue Memorandum Order No. 45-68 dated April 1, 1968 and all other existing orders or provisions thereof which are inconsistent herewith.

VI. EFFECTIVITY

This Order shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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