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

September 28, 2021

REVENUE MEMORANDUM ORDER NO. 27-2021

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

SUBJECT : **Amending RMO No. 7-2021, Prescribing the Revised Allocation of the CY 2021 BIR Collection Goal, by Implementing Office**

As published in the CY 2022 Budget of Expenditures and Sources of Financing (BESF) last August 22, 2021, the CY 2021 BIR collection goal provided in the updated Medium-Term Revenue Program (MTRP) was maintained at ₱2,081.161 Billion, with the revised breakdown by major tax type, likewise, indicated therein. The monthly distribution of the total goal shall follow the emerging allocation submitted to the Department of Finance (DOF) last May 2021.

Given the abovementioned goal, by tax type and monthly allocation, this Order is being issued to amend Revenue Memorandum Order (RMO) No. 7-2021, dated 28 January 2021, by prescribing the Revised Allocation of the CY 2021 BIR Collection Goal, by Implementing Office, in consideration of the following:

1. Above collection goal is composed of the Goal from BIR Operations of ₱2,025.935 Billion and ₱55.226 Billion from Non-BIR Operations.

2. The revised Collection Goal from BIR Operations (net of Special Taxes) of ₱1,715.955 Billion is higher by ₱166.429 Billion or 10.74% compared to the previous year's refined collection of ₱1,549.526 Billion as shown below:

$$\frac{\textit{CY 2021 Collection Goal from Operations Net of Special Taxes*} - \textit{CY 2020 Refined Collection from Operations**}}{\textit{CY 2020 Refined Collection from Operations}} \textit{ x 100\%}$$

$$= \frac{1{,}715.955\ B - 1{,}549.526\ B}{1{,}549.526\ B}\ x\ 100\% = \frac{166.429\ B}{1{,}549.526\ B}\ x\ 100\% = 10.74\%$$

* *Special Taxes refer to taxes for which the DOF has assigned a specific goal, i.e., Excise Taxes; VAT on excisable products; Final Withholding Tax and Documentary Stamp Tax on Government Securities; and collections from Tax Administration measures*

** *CY 2020 Refined Collection as defined in RMO No. 7-2021 was used*

3. The same methodology used in RMO No. 7-2021 was applied in the allocation of collection goal for BIR Operations to all implementing offices.

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

Table 1	Macroeconomic Indicators and Assumptions, CY 2021
Table 2	Revised Monthly Collection Goal Allocation, By Major Tax Type, CY 2021
Table 3	Revised Total Collection Goal Allocation, By Implementing Office, CY 2021
Table 4	Revised Collection Goal Allocation, By Implementing Office and Major Tax Type, CY 2021
Table 5A	Revised Monthly Total Collection Goal Allocation, By Implementing Office, CY 2021
Table 5B	Revised Monthly Collection Goal Allocation For Income Taxes, By Implementing Office, CY 2021
Table 5C	Revised Monthly Collection Goal Allocation For Excise Taxes, By Implementing Office, CY 2021
Table 5D	Revised Monthly Collection Goal Allocation For Value-Added Tax, By Implementing Office, CY 2021
Table 5E	Revised Monthly Collection Goal Allocation For Percentage Taxes, By Implementing Office, CY 2021
Table 5F	Revised Monthly Collection Goal Allocation For Other Taxes, By Implementing Office, CY 2021

5. Other Requirements:
   a. The Large Taxpayers Service (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

   b. 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 October 29, 2021.*

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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