REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

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October 21, 2022

REVENUE MEMORANDUM ORDER NO. 49-2022

SUBJECT : **Further Amending Revenue Memorandum Order No. 46-2019, as amended by RMO No. 38-2020, on the Prescribed Date of Submission of Monthly Report on Drastic Changes in Collection Performance**

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

I. OBJECTIVE

Taxes being the lifeblood of the government, are imposed in order to finance the general requirements of growth and development of a country and to promote the general welfare of its citizens Taxes go to the national treasury that are used to fund the strategic programs and projects of the government. It is for these reasons that collections of national internal revenue taxes by the Bureau of Internal Revenue are strictly and regularly monitored by its internal and external stakeholders.

It is in this light that this Order is being issued to revise the due dates of submission of the required reports on drastic changes in the Bureau's collection performance in order to immediately provide its top management and its internal and external stakeholders data on the factors/reasons that contribute to the increase or decrease in tax collections per major tax type for policy formulation and decision-making.

II. AMENDATORY PROVISIONS

A. Part III(A), "POLICIES and GUIDELINES" is hereby further amended as follows:

xxx xxx xxx

4. The BIR Form No. 1771B shall be submitted by the Revenue District Office (RDO)/Regular LT Audit Divisions (RLTAD)/Excise LT Audit Divisions (ELTAD)/ELTFOD/LT Divisions – Cebu/Davao to the Regional Collection Division (RCD)/LT Performance Monitoring and Programs Division (LTPMPD) on a monthly basis.

   The report shall contain among others, specific reasons for those taxpayers identified and classified under the Taxpayer Account Management Program (TAMP) and other taxpayers that had major contribution to the drastic change in collection performance excluding ONETT taxpayers.

xxx xxx xxx

For this purpose, the Systems Development Division (SDD) shall develop a script for the generation of the Comparative Data on Tax Collections from the Top 100 and Bottom 100 Taxpayers (Annex "D") belonging to TAMP and other taxpayers whose tax payments contributed a significant impact on the revenue collection performance of the implementing office excluding the ONETT taxpayers. The generation of the required data and subsequent submission thereof to the concerned offices, every 8th day of the following month shall be made by the Revenue Data Center (RDC)/National Office Data Center (NODC) following the script developed by SDD. The RDC/NODC shall also generate and submit the data for the 12.09 reports to the same concerned offices likewise on the same aforementioned date.

xxx xxx xxx

10. The Reports on Drastic Changes in Collection Performance (BIR Form Nos. 1771A to 1771C) of each implementing office and Collection Reports per Government Financial Statement (GFS) classification/Consolidated 12.09 Reports shall be submitted to the next office level within the prescribed periods set in this Order, as follows:

IMPLEMENTING OFFICE	REPORT FOR SUBMISSION	NEXT OFFICE LEVEL	DUE DATE
a. NODC/RDC	Comparative Collection Data of Top 100 and Bottom 100 Taxpayers and Data for the 12.09 Reports	RDOs/RLTAD/ELTAD/ ELTFOD/LTDs – Cebu/Davao	8th day of the following month
b.1. RDO b.2. RLTAD, ELTAD, ELTFOD, LTD-Cebu/Davao	BIR Form Nos. 1771A and 1771B	RCD LTPMPD	12th day of the following month
c. RSD	• Collection Reports per Government Financial Statement (GFS) Classification • Consolidated 12.09 Reports	Collection Performance Monitoring Division (CPMD)	15th day of the following month

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d.1. RCD d.2. LTPMPD	Consolidated BIR Form No. 1771A, BIR Form No. 1771 C and Narrative Report together with copies of BIR Form Nos. 1771A and 1771B submitted by the RDOs/concerned LTS offices	CPMD	15th day of the following month
e. CPMD	Narrative Report and Consolidated Report on Analysis of Drastic Changes in Collection Performance	ACIR, Collection Service for submission to the ACIR, Planning and Management Service cc: DCIR, Operations Group and the Chief, Research and Statistics Division	20th day of the following month

B. Part III(B), "PROCEDURES" is hereby amended as follows:

1. **Generation and Submission of the Comparative Collection Data of Top 100 and Bottom 100 Taxpayers (Annex "D") and of the Data for the 12.09 Reports**

   The NODC/RDC shall:

   x x x

   b. Generate and Submit the Comparative Data for Drastic Changes in Internal Revenue Tax Collection Performance and the Data for the 12.09 Reports to RDO/RLTAD/ELTAD/ELTFOD/LTDs – Cebu/Davao not later than the 8th day of the following month

2. **Preparation and Submission of BIR Form Nos. 1771A and 1771B**

   The RDO/RLTAD/ELTAD/ELTFOD/LTDs-Cebu/Davao shall:

   x x x

   d. Submit the duly accomplished and validated BIR Form Nos. 1771A and 1771B to the RCD/LTPMPD in electronic copies, for consolidation of collection data not later than the 12th day of the following month

   x x x

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3. **Consolidation of BIR Form Nos. 1771A and 1771B, and Preparation of Narrative Reports and BIR Form No. 1771C**

The RCD/LTPMPD shall:

x x x

f. Submit for the current month and cumulative months, the Consolidated BIR Form No. 1771A, BIR Form No.1771C, Narrative Report and copies of the BIR Form Nos. 1771A and 1771B submitted by the RDOs and concerned LTS offices together with a transmittal letter bearing the signature of the head of office, in electronic copies to the Chief, CPMD at email address: cpmd@bir.gov.ph thru the Regional Director/ACIR, Large Taxpayers Service (LTS) not later than the 15th day of the following month.

x x x

The RSD shall:

x x x

f. Submit the Collection Reports per Government Financial Statement (GFS) classification and the consolidated 12.09 reports to CPMD not later than 15th day of the following month.

The CPMD shall:

x x x

e. Consolidate, evaluate and analyze the drastic change in collection performance reports submitted by the Revenue Regional Offices/LTS. Subsequently, prepare and submit the Narrative Report and Report of Analysis on the Drastic Changes of Internal Revenue Tax Collection Performance to the ACIR, Collection Service on the 20th day after the close of each month, for submission to the ACIR, Planning and Management Service copy furnished the DCIR, Operations Group and Chief, Research and Statistics Division

x x x

III. REPEALING CLAUSE

The related provisions of Revenue Memorandum Order No. 46-2019, as amended by RMO Nos. 53-2019 and 38-2020, which are inconsistent herewith are hereby modified or repealed accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately.

LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue

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