REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Making the Public Know

June 10, 2010

REVENUE MEMORANDUM ORDER NO. 51-2010

SUBJECT : eComplaint System

TO : All Internal Revenue Officers and Others Concerned

I. BACKGROUND

The eComplaint System is an electronic system by which taxpayers can report the following complaint/s to BIR via email, the BIR website or portal and/or through Short Messaging System (SMS) or text message. It is divided into four (4) categories:

(1) Non-issuance of Official Receipts (NO OR) from the NO OR Program are complaints on the non-issuance of Official Receipts (ORs) or Sales Invoices (SIs) and/or use of OR or SI not duly registered with the BIR, including but not limited to fake or spurious receipts/invoices;

(2) Run After Tax Evaders (RATE) of the RATE Program are complaints on individuals and/or entities engaged in tax fraud or evasion and other criminal violations under the Tax Code;

(3) Disiplina from the Disiplina Program are complaints/denunciations against erring revenue officials and employees; and

(4) Other Complaints are complaints not classified as NO OR, RATE and Disiplina but related to BIR transaction or services.

II.OBJECTIVE

This Order is issued to clarify, revise or update changes in the procedures and guidelines in the handling of complaints thru the eComplaint System.

III. POLICIES

1. NO OR and Other Complaints can be sent via email (no-or-complaint@bir.gov.ph) and/or SMS (NO OR<space>Name of Establishment</>Exact Address</>Other Details of Complaint) and sending it to 0920-9818888.

2. RATE complaints can be sent via email (rate@bir.gov.ph) and/or SMS (RATE<space>Name of Taxpayer Complained of</>Exact Address</> Details of Complaint) and sending it to 0920-9818888.

3. DISIPLINA complaints can be sent via email (ecomplaint@bir.gov.ph), the BIR website (www.bir.gov.ph by clicking the eComplaint icon)and/or thru SMS (DISIPLINA<space>Name of BIR Official/Employee</>Name of Office/Division</>Office Address</>Act/s being complained of) and sending it to 0920-9818888.

4. NO OR and Other complaints shall be handled and processed by the Taxpayer Information & Education Division (TIED).

   The TIED shall refer the NO OR Complaints/cases to the concerned Special Investigation Division (SID) of the Regional Office within one (1) working day after receipt of the complaint.

   Other complaints/cases shall be endorsed directly by TIED within one (1) working day to the concerned BIR or external Office.

5. RATE Complaints shall be handled and processed by the National Investigation Division (NID).

6. DISPLINA Complaints shall be handled and processed by the Internal Security Division (SID).

7. The eComplaint System shall generate the respective Auto Reply and Complaint ID No. for each SMS or text message of the taxpayer-complainant.

8. TIED, NID and ISD shall assign a dedicated computer with email/internet and telephone lines for use of the System.

9. TIED, NID and ISD shall assign or designate a responsible point person/s for the System.

IV. GUIDELINES AND PROCEDURES

1. Systems Development Division (SDD)

i. Provide hands-on training for new users of the eComplaint System; and
ii. Provide technical support for the system.

2. Taxpayer Information and Education Division (TIED)

i. Provide the necessary information materials like flyers, print ad and press releases to communicate and create public awareness of the eComplaint System;
ii. Process the NO OR and Other Complaint cases within one(1) day after the receipt of the complaint;
iii. Communicate to the taxpayer any information or documentary requirements necessary in evaluating the NO OR or other complaint cases that must be submitted within five

(5) working days. If no action is received from the taxpayers within this period, the complaint shall be archived.

iv. Endorse to the concerned SID via email (no-or-complaint@bir.gov.ph) the NO OR Complaint;
v. Coordinate, if needed, with SID or the concerned BIR Office regarding the status of the Complaint cases;
vi. Monitor the submission of the Monthly Status Report of NO OR Complaints (Annex A) required to be submitted by the SID on or before the 10th day of each month;
vii. Prepare a Summary of NO OR Complaint Status Report to be submitted to ACIR,TAS not later than the 15th day of each month; and
viii. Update and/or inform the complainant on the status of his/her complaint if so requested.

3. National Investigation Division (NID)

i. Process the RATE Complaint received via email and SMS upon receipt of the warranted complaint;
ii. Communicate to the taxpayer any required information or documentary requirements necessary in evaluating the complaint;
iii. Process the RATE complaint including referral to the SID , if warranted;
iv. Submit a Monthly Status Report to the ACIR, Enforcement Service not later than the 10th day of each month; and
v. Update and/or inform the complainant on the status of his/her complaint if so requested.

4. Internal Security Division (ISD)

i. Process the DISIPLINA Complaint;
ii. Communicate to the taxpayer any required information or documentary requirements necessary in evaluating the complaint;
iii. Process the DISPLINA complaint including referral to the SID, if warranted;
iv. Submit a Monthly Status Report to the ACIR, Inspection Service not later than the 10th day of each month; and
v. Update or inform the taxpayer the status of his/her complaint via email, SMS, telephone or snail mail.

5. Special Investigation Division (SID) for NO OR and/or RATE Complaints

i. Receive and acknowledge the Complaints endorsed by TIED and/or NID;
ii. Process the RATE complaint endorsed by NID, NO OR and other complaints endorsed by TIED; and
iii. Submit a Monthly Status Report to TIED and NID no later than 10th day of each month.

iv. Update and/or inform the complainant on the status of his/her complaint if so requested.

V. REPEALING CLAUSE

All revenue issuances inconsistent herewith are hereby repealed or modified accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue

H-1 mldn