REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
DEC 16 2022
1:30 p.m.
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December 16, 2022

REVENUE MEMORANDUM ORDER NO. 58-2022

TO : All Internal Revenue Officers, Officials and Others Concerned

SUBJECT : Policies, Guidelines and Procedures in the Processing and Monitoring of One-Time Transactions (ONETT) thru the ONETT Tracking System (OTS)

I. BACKGROUND

The ONETT Tracking System (OTS) is an in-house developed system which will enable the automated monitoring of taxpayer's transactions classified as One-Time Transaction (ONETT), from the time the taxpayer (TP) secured the services of the concerned Bureau of Internal Revenue (BIR) office for the computation of the tax due or from the time the taxpayer presented the required documents for the issuance of Certificate Authorizing Registration (CAR) of properties covered by ONETT, up to the time of its issuance using the BIR's existing Electronic Certificate Authorizing Registration (eCAR) System.

II. OBJECTIVES

This Memorandum is hereby issued to:

1. Provide uniform guidelines and procedures in the utilization of the OTS;
2. Define the duties and responsibilities of the identified revenue officials and personnel on the use of the OTS; and
3. Prescribe the reporting requirements for the effective monitoring of ONETT applications and other related transactions.

III. POLICIES AND GUIDELINES

1. The facilities of the OTS shall be used in the processing, review and approval of walk-in ONETT applications.
2. The generation of eCAR as well as the transmission of the required data to the Land Registration Authority (LRA) shall still be done thru the eCAR System.
3. The concerned Revenue District Office (RDO) shall identify the authorized users of OTS and request for user's access based on approved Security and Access Matrix (SAM) and shall follow the existing procedures in applying for systems access.

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4. The monitoring of the utilization and issues relative to the implementation of OTS shall be a joint responsibility of the Systems Development Division (SDD), Assessment Performance Monitoring Division (APMD) and Revenue Data Center (RDC).

5. All issues encountered in using the OTS shall be immediately logged to the BIR Service Desk or referred to the following Offices:

Issue/Concern	Problem Resolution Group
Access to OTS	Concerned RDC
For technical-related issues	SDD
For policy/business-related issues	APMD

6. The validation/verification of the TIN and other pertinent registration information provided by the taxpayers shall be done thru the Internal Revenue Integrated System-Taxpayer Registration System (IRIS-TRS).

7. Only applications with complete documentary requirements shall be encoded into the OTS by the ONETT processing Revenue Officer (RO)/ Group Supervisor (GS).

8. The counting of the processing period for ONETT shall commence only upon receipt of complete documentary requirements. The next working day shall be counted as Day One (1).

9. The Claim Slip (CS) for ONETT Computation Sheet/s (OCS) and for eCAR shall be issued to the taxpayer upon receipt of complete documentary requirements, whichever is applicable.

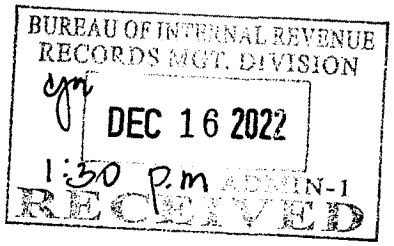
10. The OCS shall be prepared and printed in duplicate by the RO/GS.

11. The Customer Satisfaction Survey Form/ Link/ Quick Response (QR) Code shall be provided to the taxpayer to be accomplished before the release of the OCS and eCAR, in order to get feedback from taxpayer on how the services of the Bureau can be further improved.

12. The collection/payment data paid thru Authorized Agent Banks (AAB) should be verified thru the facility of BIR-ITS Collections and Bank Reconciliation System or Batch Control Sheet (BCS) provided by Authorized Agent Banks pursuant to RMO Nos. 22-2016 and 56-2018, Internal Revenue Integrated System-Collection, Remittance and Reconciliation System (IRIS-CRR) and ePayment Report.

    For transactions paid through the Revenue Collection Officer (RCO), photocopies of the electronic Revenue Official Receipt (eROR) and deposit slip, duly stamped "received" by the AGDB with the corresponding details of payment provided by the RCO to the Chief, Collection Section, should be used as basis for the verification of payment pursuant to Revenue Memorandum No. 107-2018.

    For transactions paid thru ePayment channels, payment verification should be based on daily online ePayment Report sent thru NAS/ emails of RDO and Chief- Collection Section pursuant to Operations Memorandum Nos. 68-2021 and 39-2022.



IV. PROCEDURES

A. The ONETT RO/GS shall:

1. Receive and evaluate the documentary requirements presented/submitted by the walk-in TP;
2. Fill-out OTS Transaction Information;
3. Accomplish Checklist of Documentary Requirements (CDR) for ONETT Computation Sheet (OCS) or eCAR, whichever is applicable, in the system indicating the requirements that have been complied with;
4. Print generated CDR and claim slip for OCS or eCAR, whichever is applicable. If complete, release copy of CDR and Claim Slip to TP. If not complete, release copy of the CDR indicating lacking documents to TP.
5. Evaluate and compute the Tax Due using the OCS in the system;
6. Print and forward the generated copies of CDR and OCS together with the complete documents to the Head, ONETT Team, for review and approval;
7. Provide the Online Customer Satisfaction Survey Form (CSSF) link to the TP to be accomplished before the release of the OCS, in order to get feedback from TP/client on how the services of the Bureau can be further improved;
8. Release copy of approved sequentially numbered OCS and corresponding Tax Returns to TP and instruct TP to pay certification fee and documentary stamp to any of the following: Authorized Agent Bank, Revenue Collection Officer, or other payment channels;
9. Check if the Tax Returns were filed and tax due were paid within the date indicated in the OCS. If there are deficiencies, encode the penalties in the OTS;
10. Endorse the docket for payment verification and encoding to Collection Section; and
11. Update appropriate status of the OCS and eCAR Application using the OTS facilities.

B. The Collection Section shall:

1. Verify/validate proof of payments against the ITS-CBR/IRIS-CRR/ePayment report;
2. Encode payment details and update the status of the eCAR Application in relation to verification of payments in OTS; and
3. Affix signature in the OCS with "Payment Verified", if the amount paid by the TP is same with the amount indicated in the OCS, before forwarding the docket to the encoder.

C. The eCAR Encoder (ONETT Staff) shall:

1. Encode, generate, and print eCAR using the eCAR System;
2. Endorse printed eCAR to Head, ONETT Team for review and approval;
3. Encode necessary eCAR details in the OTS;
4. Provide the Online CSSF link to the TP to be accomplished before the release of the eCAR;
5. Release eCAR to TP; and
6. Update the status of the eCAR Application in the OTS.

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D. ONETT Team Head (RDO/ARDO/CAS) shall:

1. Review and approve the application, ONETT Computation Sheet (OCS) and eCAR in the OTS;
2. Affix signature in the OCS and eCAR; and
3. Update appropriate status of the OCS and eCAR Application in OTS.

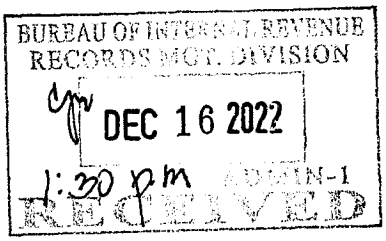
V. EFFECTIVITY

This Order shall take effect immediately.

All Revenue Officials, Employees and Others Concerned are enjoined to comply strictly.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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