“Maintenance” medicines now VAT-exempt

By Eleonor Capili

GOOD NEWS!

Starting January 1, 2019, the sale of drugs and medicines prescribed for the treatment and/or prevention of diabetes, high cholesterol and hypertension is exempt from the 12% Value-Added Tax (VAT).

The said VAT exemption is prescribed under Revenue Regulations (RR) No. 25-2018, which was issued by the BIR on December 27, 2018 to implement Section 109 (AA) of the Tax Code, as amended, pursuant to the Tax Reform for Acceleration and Inclusion (TRAIN) Law.

The VAT exemption provided under RR No. 25-2018 applies only to the sale of the said “maintenance” drugs/medicines by manufacturers, distributors, wholesalers and retailers. The importation of the said drugs/medicines is subject to VAT under Section 107 of the Tax Code, as amended.

In order to ensure that no VAT is imposed on the sale of drugs and medicines prescribed for the treatment and/or prevention of diabetes, high cholesterol and hypertension, purchasers are urged to ask for receipts/invoices and to look for the word “VAT-EXEMPT”, which should be prominently indicated in the receipt/invoice that shall be issued for the said sale of drugs/medicines.

The “List of VAT-Exempt Diabetes, “Maintenance”...to p. 4

BIR launches eTSPCert System

By Rowena Altura

THE BUREAU OF INTERNAL Revenue (BIR), in partnership with and support from the United States Agency for International Development (USAID), has launched the Electronic Tax Software Provider Certification (eTSPCert) System on December 6, 2018 at Fairmont Hotel in Makati City.

The eTSPCert System is an online electronic tax preparation, filing and payment solutions certification system for Tax Software Providers (TSPs), which was developed to give taxpayers a seamless, end-to-end automated and electronic tax preparation, filing and payment experience.

BIR officials, led by Deputy Commissioners Lanee Cui-David, Arnel SD. Guballa, Celia C. King and Marissa O. Cabreros, together with concerned officials and personnel from the BIR National Office and Regional Offices, Tax Software Providers (TSPs), Authorized Agent Banks (AABs), professional and business organizations and USAID representatives, led by Jeffrey Lehrer, attended the event.

DCIR Lane C. David of the Information Systems Group formally welcomed the participants and delivered the Keynote Address that dwelt on the current state and use of the BIR’s electronic filing and payment facilities.

According to her, “since the eBIRForms was used in 2014 and the new electronic payment channels were introduced in 2017, the number of eFiling and ePayment has significantly increased.”

BIR officials, led by the Deputy Commissioners, together with USAID representatives, led by Jeffrey Lehrer, Tax Software Providers; and representatives of Authorized Agent Banks, professional/business organizations and media, attended the Launching of the Electronic Tax Software Providers Certification (eTSPCert) System held on December 6, 2018 at Fairmont Hotel in Makati City.

Processing of Tax Clearance for bidding purposes decentralized

By Ruth Llausas

AS PART of the BIR’s commitment to promote “Ease of Doing Business” in the country, the processing of Applications for Tax Clearance for bidding purposes has been decentralized to the Regional Office or Large Taxpayers Service (LTS) where the taxpayer-applicant is currently and duly registered.

The move to decentralize the said processing was directed by Commissioner Caesar R. Dulay under Revenue Memorandum Order (RMO) No. 46-2018 not only to facilitate the issuance of Tax Clearance but also to ensure the close monitoring by the LTS/district offices of compliance with the prescribed criteria.
FOLLOWING ITS successful hosting of the 47th Annual Meeting of the Study Group on Asian Tax Administration and Research (SGATAR) in November 2017, the Philippines was once again a significant presence at the SGATAR - this time at the 48th Annual Meeting, which was hosted by the State Administration of Taxation of the People’s Republic of China November 13 to 15, 2018 at the Huajiashan Resort in Hangzhou, China.

The 48th Meeting was attended by one hundred forty-eight (148) Delegates from SGATAR’s sixteen (16) Member-Jurisdictions, namely: Australia, Cambodia, the People’s Republic of China, Hong Kong SAR, Indonesia, Japan, Korea, Macao SAR, Malaysia, Mongolia, New Zealand, Philippines, Singapore, Chinese Taipei, Thailand, and Vietnam. The 17th SGATAR Member, Papua New Guinea, however, was unable to send a delegation.

Twelve (12) individual Observers were also present, representing SGATAR’s three (3) Permanent Observers (Asian Development Bank, Organisation for Economic Cooperation and Development and Asia-Oceania Tax Consultants Association (AOTCA); and five (5) Specific Observers (France’s Direction Générale des Finances Publiques, Revenue Department of India, International Bureau of Fiscal Documentation, International Monetary Fund and World Bank Group.

A total of one hundred sixty (160) Delegates and Observers were, thus, present at the 48th Meeting, making it the most well-attended Meeting so far.

The Philippine Delegation was led by Commissioner Caesar R. Dulay, and was comprised of the following revenue officials and personnel: ACIR Larry M. Barcelo (Legal Service), HREA Sarah B. Mopia (Large Taxpayers Service – Regular), Regional Director Manuel V. Mapoy (RR No. 5, Caloocan City), Atty. Robbie M. Baha (OLC-Asst. Chief, International Tax Affairs Division [ITAD]), Mr. Adonis M. Samson (Executive Assistant, Office of the Commissioner) and Ms. Nina Diana U. Federizo (National Investigation Division). Representing the Philippines in the 2018 SGATAR Taskforce were DCIR Marissa O. Cabreros (Legal Group), Ms. Jovita L. Daquigan (Section Chief, ITAD), and Ms. Lucila Leonisa T. Bueno (Technical Assistant, Planning and Management Service).

In keeping with SGATAR tradition, the 48th Meeting formally began with the Opening Ceremony and Preliminary Session at the XianZi Hall. Commissioner Caesar Dulay addressed the entire body in his capacity as the outgoing Chairman of the 47th Meeting. His remarks were followed by the formal election of Commissioner Wang Jun of China’s State Administration of Taxation as the Chairman of the 48th Meeting.

The Working Group Sessions began in earnest in the afternoon of the first day, and were focused on topics concerning the most relevant tax-related issues of the day: 1) Implementing the OECD / G20 BEPS Package, focusing on basic transfer pricing documentation and implementation of tax treaty measures; 2) Implementation of the Common Reporting Standards (CRS), and the experiences of the SGATAR Members, particularly in the resolution of problems that were encountered in the process; and, 3) the Role of Taxpayer Service Providers (TSPs), who undertake tasks such as the preparation of tax returns, provision of tax application advice, and communications with tax authorities for taxpayers – that are crucial to the normal operation of the whole taxation system.

As with previous SGATAR Meetings, the Heads of Delegations (HODs) also participated in their own technical sessions at the HOD Forum. An entire session was allotted for the HODs to present the latest tax reform initiatives being implemented by their respective agencies. Commissioner Dulay’s presentation was focused on the TRAIN Initiative, its objectives and benefits. The HODs also discussed two very important tax-related topics: 1) Belt and Road Initiative Tax Cooperation, an endeavour of China aimed at fostering both economic and tax collaboration throughout Asia; and 2) World Bank’s Ease of Doing Business Report, which provides the Bank’s rankings for more than one hundred seventy jurisdictions in the Ease of Doing Business. Finally, Australia, the OECD and the ADB delivered presentations on their capacity-building initiatives, a topic of particular interest owing to SGATAR’s objective to champion capacity-building efforts for its Members.

The HOD Forum also devoted one session for the Agenda items of the 2018 SGATAR Task Force. DCIR Cabreros, in her capacity as Chair of the Philippine TaskForce, facilitated this portion of the HOD Forum. Presentations on the amendments to the SGATAR Framework, and on updates concerning the SGATAR Capacity-Building Programme, were delivered by the Philippines.

DCIR Cabreros concluded the TaskForce’s session by thanking the HODs for their time, and declaring that the Philippines would now take its leave of the TaskForce. She further stated that the Chairmanship of the TaskForce would now pass on to China, and that Japan would be joining the TaskForce in 2019. She also stated that Japan would be joining the TaskForce in 2019. The 2019 SGATAR Task Force would be composed of China (Chair); Indonesia (Host of the 49th Meeting); and Japan (Host of the 50th Meeting). The Philippines will return to the Task Force in 2026.
NATIONAL

BIR officials...from p. 2

In the morning of the third day for the Plenary Session of the 48th Meeting, the Rapporteurs were called upon to present the recommendations of their respective Working Groups. Upon the conclusion of the Plenary Session, the Delegations and Observers proceeded to the Closing Ceremony, where Commissioner Wang delivered his concluding address, and oversaw the formal election of Indonesia as the Host of the 49th Annual Meeting. Director-General Robert Pakpahan of Indonesia’s Directorate General of Taxes accepted the hosting responsibilities in behalf of his country, and announced that the 49th Meeting will be held in the royal city of Yogyakarta, not far from the famous Borobodur Temple. The SGATAR Flag was then formally turned over by Commissioner Wang to Director-General Pakpahan, bringing the Closing Ceremony to its conclusion. The 48th Meeting was officially concluded with the SGATAR Night, where each Delegation performed musical numbers reflecting their respective cultures and traditions. The Philippines is one of SGATAR’s eight (8) Founding Members that has hosted the Annual Meeting six (6) times since the SGATAR was established in 1970 - 1st Meeting in 1971; 9th Meeting in 1979; 18th Meeting in 1988; 27th Meeting in 1997; 37th Meeting in 2007; and 47th Meeting in 2017. The SGATAR Annual Meeting will return to the Philippines in 2027.

The Philippine Delegation (L-R): Adonis Samson; Robbie Bañaga; Nina Diana Federico; HREA Sarah Mopia; Dir. Manuel Mapoy; CIR Caesar Dulay; DCIR Marissa Cabreros; ACIR Larry Barcelo; Jovita Daquigan; Lucilda Leonisa Bueno

Briefing with Suppliers, Contractors & Consultants

BIR officials and employees from the National Office and Regional Offices, BAC/TWG members, BAC Secretariat, suppliers, contractors and consultants attended the Briefing with Suppliers, Contractors and Consultants conducted last October 12 by the Administrative Service (through Procurement Division in coordination with Training Delivery Division). Resource speakers were ACIR Marietta Lorenzo; ACIR Leonor Villalon-Rogers; HREA Janette Cruz; HREA Teresa Cancino, Chief Nelly Ibo, Chief Jose Afable, Chief Roy Villena, OIC-Asst. Chief Mylene Quezada and Ms. Maria Cecilia Cifra. DCIR Celia C. King delivered an inspirational message while ACIR Gealdina Reyes and Chief Leticia Batausa gave the welcome and closing remarks, respectively.
by their taxpayer-applicants after the issuance of the clearance.

Per RMO No. 46-2018, the BIR shall issue Tax Clearance only to taxpayer-applicants who have satisfied the following criteria: a) no unpaid Annual Registration Fee; b) no open valid “stop-filer” cases; c) not tagged as “Cannot Be Located” taxpayer; d) no Accounts Receivable/Delinquent Account; e) no pending criminal information filed in any court of competent jurisdiction arising from any tax or tax-related cases; and f) regular user of the BIR’s Electronic Filing and Payment System (eFPS) from the time of enrollment up to the time of filing of the renewal of Tax Clearance (for those with previously issued Tax Clearance for bidding purposes). For new applicants, the regular usage of eFPS shall not apply. The submission of the new applicant’s latest Income Tax and business tax returns not filed and paid through the Bureau’s eFPS is sufficient.

Applicants with delinquent accounts may still be issued Tax Clearance for bidding purposes, provided the tax liabilities involved were the subject of a pending application/s for compromise settlement and/or abatement of penalties pursuant to Section 204 of the Tax Code, and that the applicant has fully paid the amount offered for payment upon filing of the application for compromise settlement or abatement of penalties.

All applications for Tax Clearance for bidding purposes shall be processed and released within two (2) working days from receipt of the application with complete documentary requirements. Only duly accomplished Application Form for Tax Clearance with complete documentary requirements (specified in the Order) shall be accepted by the BIR processing office.

The Tax Clearance for bidding purposes shall have a validity period of one (1) year from date of issuance, unless sooner revoked for valid reasons. It shall only be valid after the same has been posted in the BIR Website (www.bir.gov.ph). Tax Clearances which have been revoked for valid reasons shall likewise be posted in the BIR Website. Tax Clearances issued for bidding purposes should be verified for authenticity from the List of Tax Clearances Issued posted in the BIR Website (www.bir.gov.ph/index.php/tax-clearance/released-tax-clearance.html).

Periodic compliance verification check/post-evaluation of all taxpayers who have been issued Tax Clearance shall be conducted by the BIR Accounts Receivable Monitoring Division using as basis the documents presented by the taxpayer-applicant to the Regional Offices and Large Taxpayers Service offices as well as other sources of information available in the BIR database and those to be provided by other concerned BIR offices.

A Tax Clearance may be revoked based on any of the following grounds: a) disapproval of application for Compromise Settlement and Abatement of penalties; b) submission of spurious documents by the taxpayer-applicant as attachments to application; c) non-compliance by the taxpayer-applicant with the prescribed criteria; and d) misrepresentation by the taxpayer-applicant to the government procuring agency or to the Tax Clearance-issuing office.

Taxpayers who have been issued a Tax Clearance and found to be non-compliant with the prescribed criteria shall be issued a Preliminary Notice of Revocation (PNR) by the ARMD. In case the taxpayer did not comply with the conditions set forth in the PNR, a Notice of Revocation shall be issued to him/her/it as well as to those who have submitted spurious documents and made misrepresentation, without prejudice to the taxpayer’s filing of another application for the issuance of Tax Clearance for bidding purposes when the circumstances that lead to the cancellation or revocation of the previously issued Tax Clearance for Bidding Purposes are no longer existing, or the taxpayer has already been cleared of any criminal charges relative to the submission of spurious documents.

The name/s of the taxpayers who shall be found to have submitted spurious Tax Clearance/s to any procuring government unit/office shall be forwarded to the concerned Regional Investigation Division, for non-large taxpayers and National Investigation Division, for large taxpayers, for preliminary investigation. After the conduct of preliminary investigation, criminal charges against taxpayers presenting spurious Tax Clearances and documentary requirements shall be filed by the BIR thru its Legal Division, for taxpayers under the Regional Offices, and the Prosecution Division, for taxpayers under the LTS.

All Tax Clearance Certificates for bidding purposes issued by the ARMD prior to the effectivity of RMO No. 46-2018 shall remain valid until their expiry dates as indicated therein. Holders thereof are required to file their applications for renewal of Tax Clearance for bidding purposes to their corresponding Regional Offices/LTS at least two (2) months prior to the expiry date indicated therein. (See full text of RMO No. 46-2018 at www.bir.gov.ph)

“Maintenance”...from p. 1

High-Cholesterol and Hypertension Drugs” can now be accessed at https://dpw.doh.gov.ph/VATExempted, as announced by the Department of Finance in its Facebook account. The official list of VAT-exempt drugs/medicines shall also be posted in the BIR Website (www.bir.gov.ph) thru a Revenue Memorandum Circular to be issued by the Bureau.

The sale of drugs/medicines not included in the official list shall be subject to VAT. Any update, such as registration of new and/or additional drugs and medicines, as well as de-registration of those previously included in the official list, shall likewise be posted in the BIR Website.

Any person who violates any provision of RR No. 25-2018 shall, in addition to the tax required to be paid, if there is any, upon conviction for each act or omission, be punished by a fine of not more than One Thousand Pesos (₱1,000) or suffer imprisonment of not more than six (6) months, or both, pursuant to Section 275 of the Tax Code, as amended.

Complaints on non-compliance and violation of said regulations may be forwarded to ecoplaints@bir.gov.ph, for proper handling and necessary action by the concerned BIR office.
BIR launches...from p. 1

increased...However, as to the number of filers-taxpayers, only 56% of nearly 2.9 Million filers are filing electronically...and only 17%, or 2.8 Million out of 16 Million transactions are being paid electronically...We need to address the possible reasons of the remaining 44% of filers who opted for manual filing...and the possible reasons why 83% of transactions are still being paid manually thru over the counter”, DCIR David reported.

“We shall now harness the potential provided by tax software providers to further ease the compliance burden of taxpayers”, she further said. She underscored, however, the BIR’s responsibility to ensure that the tax filing and payment software packages developed by the TSPs conform with the Bureau’s data structure requirements and standards for security.

DCIR David’s message was followed by the message of support of OEDG Chief Lehrer wherein he took note of the improvement on the use of the BIR’s eFiling and ePayment System, and urged BIR officials to sustain the gains realized from the automation of its processes.

A short audio-visual production was shown to present an overview of the eTSPCert System and the certification process. The features of the system and its expected outcomes were further elaborated upon in the presentations made by Assistant Commissioners (ACIRs) Teresita M. Angeles (Client Support Service), Alfredo V. Misajon (Collection Service) and Anian R. Salazar (Information Systems Project Management Service).

The eTSPCert System is a web-based system that provides Tax Software Providers (TSPs) with a facility which they can use to submit online their application for certification of their tax solution for electronic tax return filing and/or payment. Through the said system, the BIR can determine whether the software being used by the TSPs are compliant with the Bureau’s data structure requirements.

The eTSPCert Project has been initiated by the BIR and the USAID/E-PESO Project in March 2018 with the objective of providing taxpayers with additional options for electronic tax return preparation, filing and/or payment using a software developed by a third party provider (TSPs) that passed the Bureau’s certification process.

“We want to make it easier for taxpayers to file tax returns and pay their taxes by providing them with more eFiling and ePayment options”, said ACIR Angeles.

In ACIR Misajon’s presentation, he said that, “in terms of volume, 86% of tax payments are already being paid electronically. However, in terms of number of transactions, only 17% to 19% are being paid electronically.”

“This means that a significant number of taxpayers with low volume tax payments need more e-payment options to encourage shift from over-the-counter payments to e-payments”, said ACIR Misajon.

ACIR Salazar, for her part, said that BIR-certified tax filing and payment software will complement the BIR’s existing electronic filing and payment options (eFPS and eBIRForms).

Submission of documentary requirements in the eTSPCert System is done electronically, with automated validation of relevant taxpayer-applicant information and end-to-end online processing (zero contact), in compliance with the “Ease of Doing Business” policy of the government.

The event ended with the Closing Remarks delivered by DCIR Guballa wherein he expressed the BIR’s gratitude to the USAID for the support it has given to the Bureau in the development and launch of the eTSPCert System.

To ensure that the software being used by the TSPs are compliant with the Bureau’s data structure requirements, the BIR has issued Revenue Memorandum Circular (RMC) No. 98-2018 on December 5, 2018 mandating that tax filing and/or payment solutions developed by the TSPs are tested and certified using the eTSPCert System that can now be accessed in the BIR Website (www.bir.gov.ph).

The said Circular likewise reiterates the mandate to use the eBIRForms facility by identified taxpayers, namely: accredited tax agents/practitioners and their clients; accredited printers of principal and supplementary receipts and invoices; One-Time Transaction (ONETT) taxpayers who are classified as real estate dealers/developers, those who are considered as habitually engaged in the sale of real property and regular taxpayers already covered; those filing a “No Payment” return; Government-Owned or -Controlled Corporations; Local Government Units except Barangays; Cooperatives registered with the National Electrification Administration; and Local Water Utilities Administrations.

With the issuance of RMC No. 98-2018, taxpayers availing of the services of the TSP who have complied with the required BIR certifications are considered compliant with the mandate to use the eBIRForms facility.
Run After Tax Evaders Program

Revenue Officers of RR 9A-Caballero, RD 8-8, Oriental Mindoro filed a criminal case for tax evasion under Section 255 of the Tax Code against businessman Fernando H. Bayổios, who was arrested last September 20, 2019, at the Naga Public Cemetery. He was sentenced to four years in prison and fined P20,000 for Not Filing a Tax Return (Sec. 255, Tax Code). The case was filed because of the consistent failure of the businessman to pay taxes due for several years.

Meeting with Taxpayers

RD 73-San Jose, Antique, headed by RDO Eralen De Aro, together with Atty. Mary Ann Suganob, Atty. Joeffry Uy and OIC-Asst. Chief Penelope Alvizo, held a meeting with local ofﬁcials and police to discuss issues related to tax collection.

Information Booth

Selected revenue officers of RD 68-Sorsogon were on duty last October 25 to 26 at the PICPA-Sorsogon Chapter Information Booth, which was installed to support the celebration of Sorsogon’s Kasanggayahan Festival.

Regional “Oplan Kandado” Operations

Regional Director Ma. Gracia Javier and Asst. RD Edgar Quejada spearheaded the implementation of “Oplan Kandado” Program under the Regional Director of the Bureau of Internal Revenue (BIR) in Southern Mindanao. The program aims to increase tax collection by targeting tax evaders.

Regional Director Ma. Gracia Javier, together with Asst. RD Edgar Quejada, spearheaded the closure of seven (7) establishments owned by James Sy (under trade name of CMS Enterprises) located in Tacloban City, Ormoc City and Maasin City as a result of the surveillance conducted under the “Oplan Kandado” Program. The establishments were closed for the following reasons:

1. Unlawful Pursuit of Business (Sec. 258, Tax Code)
2. Violation of the Value-Added Tax Law (Sec. 263, Tax Code)
3. Unlawful Possession of Excisable Articles without Payment of Excise Taxes (Sec. 255, Tax Code)
4. Under-declaration of sales by more than 30% for taxable year 2017
5. Violation of the National Fire Protection Code (Sec. 258, Tax Code)
6. Non-payment of taxes due from the filed returns
7. Under-declaration of sales by more than 30% for taxable year 2017

Interaction with BIR Partners

Revenuers of RD 113A-West Davao City, led by Asst. RDO Cherry Jalakon and Regional Director Nuzar Balatero of RD 19-Davao City, temporarily closed last October 11 Iron Voys Extreme KTV and two (2) outlets of Ironvoyz Resto (all located at Rizal Street in Davao City), for violation of the Value-Added Tax Law.

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Tax Enforcement Activities

RR 14-Eastern Visayas Region, headed by Regional Director Ma. Gracia Javier, conducted Tax Compliance Verification Drive last October 4 to sidewalk vendors and regular stall owners to check on the reported sale of cigarettes with counterfeit/fake stamps at the Tacloban City Public Market. The activity was conducted in coordination with the Police, City Mobile Force and Patrol Unit.

RR 14-Eastern Visayas Region and NBI Region 8, headed by Regional Director Ma. Gracia Javier and Regional Director Atty. Dante Gierran, respectively, conducted a joint operation last November 7 to 8 against a warehouse and an apartment inOrmoc City where they successfully confiscated cigarettes bearing fake stamps worth P 60 million. They seized 2,026 master cases equivalent to 1,013,000 packs. Said raids were a follow-up of the raid conducted last October 4 in Tacloban City wherein the team seized 1,250 master cases bearing fake cigarettes stamps. Also present during the operation were RDO Chief Neil Cordero, RID Asst. Rowena Goc-ong, EXITA Supervisor Cecilio Refuerzo, Atty. Nancy Senado of Legal Division and other staff from RID and EXITA.

Revenuers of RD 66-Iriga City conducted surveillance activities last September 3 to 22 at Goa, Camarines Sur.

Members of RR 8-Makati’s Technical Committee on Real Property Valuation, led by Asst. Regional Director Ricardo Espiritu, met last October 10 to deliberate on the requests for reduction in the zonal values of the real properties of affected taxpayers from RD 47-East Makati, RD 49-North Makati and RD 52-Paranaque. Also in attendance were representatives from the Sub-Technical Committees from each district. Asst. RDO Frederico Pilarca of RD 52, CAS Renan Plata, GS Charmain Zafra, Arch. Rodolfo Leonen, Atty. Yronne Apad, representatives from HLURB, Assessors Office, NAMRIA and the Secretariat, headed by Florencita Batomalaque.

RR 14-Eastern Visayas Region, led by Group Supervisor Jesus Evangelista of RD 23A-North Nueva Ecija (headed by RDO Espereanza Castro and OIC-Asst. RDO Rosalie Panuda), in coordination with Zaragoza Police Department and Regional Investigation Division of RR 4-Pampanga, seized 100 boxes of Two Moon cigarette without tax stamps last October 4 at a checkpoint in Zaragoza, Nueva Ecija.

Revenuers of RD 66-Iriga City served a 48-hour Notice last October 22 to a taxpayer in Goa, Camarines Sur.

RR 42-San Juan, headed by RDO Thelma Mangio and Asst. RDO Ramon Navarro, conducted Tax Compliance Veri-fication Drive last October 8 to 12 in various establishments in San Juan City.

Revision of Zonal Values

Members of RR 8-Makati’s Technical Committee on Real Property Valuation, led by Asst. Regional Director Ricardo Espiritu, met last October 10 to deliberate on the requests for reduction in the zonal values of the real properties of affected taxpayers from RD 47-East Makati, RD 49-North Makati and RD 52-Paranaque. Also in attendance were representatives from the Sub-Technical Committees from each district. Asst. RDO Frederico Pilarca of RD 52, CAS Renan Plata, GS Charmain Zafra, Arch. Rodolfo Leonen, Atty. Yronne Apad, representatives from HLURB, Assessors Office, NAMRIA and the Secretariat, headed by Florencita Batomalaque.

Members of RR 7-Quezon City’s Technical Committee on the Revision of Property Valuation, led by Asst. Regional Director Albino Galanza, discussed the recommended revision of zonal valuation submitted by the STCRPV of RD 38-North, Quezon City, headed by RDO Teodoro Huelva, during their meeting held last September 19.

Members of RR 2-CAR’s Technical Committee on Real Property Valuation, led by Asst. Regional Director Rosario Padilla, conducted a Public Hearing on the Proposed Revision of Zonal Values in Lagawe, Ilocos last September 27. Asst. RDO Artan Davis of RD 12-Ifugao recommended the revision of the zonal values.

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Revenuers of RD 66-Iriga City conducted surveillance activities last September 3 to 22 at Goa, Camarines Sur.

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RR 14-Eastern Visayas Region and NBI Region 8, headed by Regional Director Ma. Gracia Javier and Regional Director Atty. Dante Gierran, respectively, conducted a joint operation last November 7 to 8 against a warehouse and an apartment inOrmoc City where they successfully confiscated cigarettes bearing fake stamps worth P 60 million. They seized 2,026 master cases equivalent to 1,013,000 packs. Said raids were a follow-up of the raid conducted last October 4 in Tacloban City wherein the team seized 1,250 master cases bearing fake cigarettes stamps. Also present during the operation were RDO Chief Neil Cordero, RID Asst. Rowena Goc-ong, EXITA Supervisor Cecilio Refuerzo, Atty. Nancy Senado of Legal Division and other staff from RID and EXITA.

Revenuers of RD 66-Iriga City conducted surveillance activities last September 3 to 22 at Goa, Camarines Sur.

RR 42-San Juan, headed by RDO Thelma Mangio and Asst. RDO Ramon Navarro, conducted Tax Compliance Veri-fication Drive last October 8 to 12 in various establishments in San Juan City.

Revision of Zonal Values

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Revision of Zonal Values

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External Briefings on TRAIN Law

RD 33 - Intramuros, Ermita, Malate, Port Area
Headed by RDO Vicente Gamad Jr. & Asst. RDO Gerardo Utanes

RD 68 - Sorsogon City
Headed by RDO Socorro Lafuente & Asst. RDO Resurrection Pasague

RD 112 - Tagum City
Speakers: RD Mark Owng Balderaz, GS Eddie Leo Galera II, RO Buñal & RO Duadua

Meeting

Collection Supervisor Leonora Torroza of RD 69-Virac, Catanduanes (headed by OIC-RDO Daisy Baroma) discussed last November 20 with Administrative Officer Leonta Tito of DepEd-Catanduanes the List of DepEd Employees who failed to update their BIR Form 2305 for 2017.

RDO Cesar Balangatan of RD 15-Naguilian, Isabela met with the officers and employees of the district office to get their support and commitment in the attainment of district’s goal.

National Statistics Month Celebration

Client Support Unit Head Hermie Gallada of RR 15-Zamboanga City attended the 29th National Statistics Month Closing Ceremony held last October 30 at the Garden Orchid Hotel.

Negosyo Center

GDO Dolores Balgos and RO Rolando Vitug, Jr. of RD 21A - Norther Pampanga (headed by RDO Renato Mina and Asst. RDO Lope Tubera) conducted last October 29 a Seminar on the TRAIN Law Provisions on Cooperatives and Tax Incentives Management and Transparency Act (TIMTA Law), in celebration of 2nd Pampanga Cooperative Summit held at Benigno Aquino Hall, City of San Fernando, Pampanga.
GENERAL COURSE FOR REVENUE OFFICERS

Commissioner Caesar R. Duly delivered an Inspirational Message during the Closing Ceremony of the General Course for Revenue Officers (Batch 67) last November 21. Also present were DCIR Celia King, ACIR Margaret Mary Lauron, HREA Marivic Galban, TDD OIC-Chief Merchie Fresco and Asst. Chief Mania Luisa Perez, and TMD Chief Benilda Carag. Resource speakers were Atty. Brianna Kay Deos Santos, HREA Marivic Galban, Erlinda Cantillo, Renato Yanguas, Atty. Dante Tan, Emilee Peig, Alma Carpio, Margarita Detablan, Yolanda Belloxillo, Atty. Mary Gretchen Mondragon, Atty. Madonna Halili, Geraldine Consignado, Gibson Sta. Maria, Amalia Dacumos and Alleen Corpuz. The Top 10 Graduates (as ranked) are Aubrey Villamoran of RR 9A-CaBaMiRo, Raymond Joseph Escalona of RR 7-Quezon City, Dennis Deblois of RR 10-Legazpi City, Jan Michael Top 10 Graduates (as ranked) are Aubrey Villamoran of RR 9A-CaBaMiRo, Raymond Joseph Escalona of RR 7-Quezon City, Dennis Deblois of RR 10-Legazpi City, Jan Michael

ACCOUNTS RECEIVABLES MANAGEMENT TRAINING

RR 14-Eastern Visayas Region and its district offices, headed by Regional Director Ma. Gracia Javier, together with Asst. RD Edgar Quejada, hosted the two-day Accounts Receivables Management System (ARMS) Training conducted last October 17 to 18 by ARMD Chief Grace Evelyn Lacerna, together with Chastine Diaz, Karen Joy De Ocampo and Nelson Alvero. All Asst. RDs, RID, Leg and Assessment Division Chiefs, Group Supervisors, Section Chiefs and Seizure Agents attended the said training.

INFORMATION SECURITY AWARENESS BRIEFING

Regional Director Nasser Tanggor of RR 15-Zamboanga City delivered his opening remarks to newly-hired employees during the Information Security Awareness Briefing held last October 29. Resource speakers were Legal Division Chief Renia Marie Patagan-Francisco, Network and Engineering Section OIC-Chief Chastine Diaz, RDC-Mindanao and Intelligence Officer Fanny Lim of Regional Investigation Division.

BRIEFING WITH SUPPLIERS, CONTRACTORS & CONSULTANTS

Selected officials and employees of RR 9A-CaBaMiRo and its district offices (headed by Regional Director Manuruf Rosario), together with invited suppliers, contractors and consultants of the region attended the Briefing with Suppliers, Contractors and Consultants conducted last November 9. Resource speakers were AHRMD OIC-Chief Juaricho Gatdula, Finance Division Officer-In-Charge Michelle Onite, RID OIC-Chief Jason Torres and Engineer Reagen Sotto.

DIALOGUE WITH THE COMMISSIONER

Regional Director Ma. Gracia Javier of RR 14-Eastern Visayas Region gave the opening remarks during the two-day seminar conducted last October 10 to 11 on Capacity Development for the Focal Point System on the Proper Attribution on Programs, Activities and Projects. It was attended by Asst. RDs, RIDs, Assessment Division Chiefs and Administrative Officers of RR 14. Dr. Rowena Navera, Focal Point of the Philippine Commission on Women, served as the subject matter expert while Jonaile Alejandro of the Training Management Division served as facilitator.

GROUND-BREAKING CEREMONY

Commissioner Caesar R. Duly, together with DCIR Amel Guballa, DCIR Marissa Cabreros, DCIR Celia King, DCIR Laniee Cui-David, RID Chief Allyn Caparros, spearheaded the conduct of the Ground-Breaking Ceremony last October 16 for the construction of the proposed DPD Building. Rev. Fr. Norman Abuelencia blessed the site, Archdiocese Samantha Cruz of A.C. Ong Consulting Services and all RDs of RR 14 were also present during the event.

PERSONNEL ORIENTATION COURSE

Regional Director Clavelina Nacar of RR 1-Calasiao, Pangasinan delivered an inspirational message to the region’s thirty-seven (37) new revenue personnel during the Closing Ceremony of the Personnel Orientation Course held last October 24. Resource speakers were Carmelito Caday of Client Support Unit, Atty. Jodelyn Idos of Legal Division, Febe Lasa and Sheila Castro of AHRMD. Also present were Asst. Regional Director Fely Simon, RDO Merlyn Vicente of RD 4-Calasiao and Division Chiefs of RR 1.

MEETINGS

Regional Director Esmeralda Tabule and Asst. RD Christine Juliet Chuah of RR 18-Koronadal City, together with Assessment Division Chief Leilah Jane Dohinog, convened selected personnel of RD 108-Kidapawan City, led by RDO Maca-ups. Ampuan, and discussed the Plans and Programs of the Regional Office to enhance collection performance.

REGIONAL
Regional Staff Conference

**RR 7 - Quezon City**
Headed by Regional Director Marina De Guzman & Asst. RD Albino Galanza

RR 14 - Eastern Visayas Region
Headed by Regional Director Ma. Gracita Javier & Asst. RD Edgar Quejada

RR 9A - CaBaMiRo
Headed by Regional Director Maridur Rosario

RR 15 - Zamboanga City
Headed by Regional Director Nasser Tanggor & Asst. RD Edith Yap

RR 16 - Cagayan de Oro City
Headed by Regional Director Hermeno Palamina & Asst. RD Dondano Galera

Public Service Ethics & Accountability Seminar

Regional Director Joseph Sabaniaga of RR 4-Pampanga joined the closing ceremony of the Public Service Ethics and Accountability conducted last October 4 to 5 by CSC-NCR Director Lilian Luy.

Recognition Program

**Regional Director Jose Jose Ferras of RR 17-Bulacan City,** together with RDO Roger Caidas of RD 106-Tandag City, awarded Certificates of Recognition, during the 8th Monthly District Conference held last October 30, to the district office’s frontline personnel who were appreciated by taxpayers for their commendable services thru the BIR’s standard Taxpayer Feedback System. The awardees were Genesis Gaerlan, Nora Tajofera, Vivihan Genoves and Roseminda Mama. Also awarded were the Top Performing Revenue Collection Officers of the same district office who have exceeded their collection goal for the 3rd Quarter of 2018.

RR 14-Eastern Visayas Region
Headed by Regional Director Ma. Gracita Javier and OIC-Asst. RD Edgar Quejada of RR 14-Eastern Visayas Region awarded Plaques of Recognition to RDO Eduardo Gayas of RD 86-Borongan City, RDO Ma. Teresa Noemi Pizon of RD 89-Ormoc City and RDO Josephine Catamco of RD 88-Tacloban City, for surpassing their enforcement goal for the month of October, during the 11th Regional Staff Conference held last November 15.

Regional Director Nuzar Balatero of RR 19-Davao City, together with Asst. RD Abilia Bentulan and Collection Division Chief Marcella Logasp, awarded a Certificate of Recognition to RDO Mary Ann Cervantes of RD 113A-West Davao City, during the 10th Regional Staff Conference held last October 22, for being the Top Collector Collector for the 3rd Quarter of 2018.

Regional Director Nasser Tanggor and Asst. RD Edith Yap of RR 15-Zamboanga City awarded a Plaque of Recognition to RD 96-Bongao Tawau, headed by RDO Rogelio Dizon, for being the region’s Top Collection Performer for the 3rd Quarter. The awarding ceremony was held during the 10th Regional Staff Conference conducted last October 18 at the KCCP Convention Hotel in Pagadian City.

Regional Director Jethro Sabaniaga and OIC-Asst. RD Douglas Rufino of RR 4-Pampanga, together with Collection Division OIC-Chief Nanette Nievera, awarded Certificates of Recognition to the Top Performing Revenue District Offices for the month of August 2018, during the 8th Regional Staff Conference held last September 18. Among the awardees were OIC-RDO Teresita Lumayag of RD 17B-Pan-ay, Tarlac; and OIC-RDO Cecilia Campos of RD 22-Baler, Aurora.

RR 19-Davao City’s BIR Employees Cooperative (DABIREMCO) Board Chairperson and Assessment Division OIC-Chief Susan Tusoy, together with members of the Board of Directors, namely: Asst. Regional Director Abilia Bentulan, GS Beverkite Montedon of LT Davao and Bawily Amalia of AHRMD, posed with the organizers of the Cooperative-LGU Active Partnership (CLAP) Awards after receiving the “Most Outstanding Cooperative Award” (Medium Category B) during the awarding ceremony held last October 30 at the Grand Men Seng Hotel. In last year’s awarding, DABIREMCO was also named Outstanding Cooperative (Small Category) by the same award-giving body.

Regional Sportsfest

Regional Director Eduardo Pagulayan Jr. of RR 13-Cebu City formally opened their 2018 Regional Sportsfest last November 14 at Sacred Heart School in General Maxilom Avenue, Cebu City. A total of four (4) cluster teams (comprised of combined offices of the divisions, districts, EXTA III, RDC-V was and LTD-Cebu) participated in the Sportsfest. Asst. RD V Cadunggan spearheaded in organizing the event, which will run until December 2018.
## LIST OF SEPARATED BIR OFFICIALS/EMPLOYEES

**COMPULSORY RETIREMENT**

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<thead>
<tr>
<th>Name</th>
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<th>Position/Office</th>
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<tbody>
<tr>
<td>DE JESUS MA CORAZON P</td>
<td>11/26/2018</td>
<td>Revenue Officer IV (Ass) RR 7-Cagayan City</td>
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<tr>
<td>PARAGAT BELSHAZZAR FABROS</td>
<td>11/26/2018</td>
<td>Revenue Officer I (DP) RR 10-Cagayan de Oro City</td>
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<tr>
<td>LAURON TERESA JALANDONI</td>
<td>11/24/2018</td>
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<td>QUIRAO CARMELETA M</td>
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<td>AGULTO EDILBERTO B</td>
<td>11/19/2018</td>
<td>Revenue Officer I (Coll) RR 4-San Fernando, Pampanga</td>
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<td>SUNIT ISABEL M</td>
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<td>JUSTINIANE GERTRUDES</td>
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<td>Revenue Officer I (Coll) RR 16-Cagayan de Oro City</td>
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<td>LOFRANCO</td>
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<td>Revenue Officer I (Ass) Customer Assistance Division</td>
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<tr>
<td>DE GUZMAN REY G</td>
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<td>Revenue Officer II (Ass) RR 5-Caloocan City</td>
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<td>MANALILI REY ROBERTO Y</td>
<td>11/03/2018</td>
<td>Chief Revenue Officer IV</td>
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<tr>
<td>BITANGCOR LEVI T</td>
<td>10/28/2018</td>
<td>Revenue Officer I (DP) RR 17-Butuan City</td>
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<td>BATARO CONSUELO D</td>
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<td>Revenue Officer II (Ass) RR 6-Manila</td>
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<td>MONTERDE TERESA</td>
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<td>Administrative Officer II Budget Division</td>
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<td>CABUNGAL</td>
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<td>MANGINO LUZ GANITANO</td>
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<td>REONAL TERESITA R</td>
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<td>Chief Revenue Officer II RR 6-Manila</td>
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<tr>
<td>CASTILLO NELIDA DILAG</td>
<td>10/09/2018</td>
<td>Information Technology Officer I Computer Operations, Network &amp; Engineering Division</td>
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<tr>
<td>REBLINCA ERLINDA J</td>
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<td>CABALLERO NESTOR AGANON</td>
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<td>Revenue Officer III (DP) Assessment Programs Division</td>
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<tr>
<td>NAVARRO AMADO Q</td>
<td>09/13/2018</td>
<td>Chief Revenue Officer IV RR 2-Baguio City</td>
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**OPTIONAL RETIREMENT**

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<tr>
<td>OABOINES ESPERANZA F</td>
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<td>Revenue Officer I (Coll) RR 16-Cagayan de Oro City</td>
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<tr>
<td>OBUNGEN ELISA C</td>
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<td>Revenue Officer III (Coll) RR 16-Cagayan de Oro City</td>
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<tr>
<td>SENCIO JOSE L</td>
<td>11/01/2018</td>
<td>Administrative Assistant II Property Division</td>
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<tr>
<td>CABRERA CHRISTIAN M</td>
<td>10/31/2018</td>
<td>Administrative Aide II Data Warehousing and Systems Operations Division</td>
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<tr>
<td>HERNANDEZ JUAREZ V</td>
<td>10/25/2018</td>
<td>Chief Revenue Officer III RR 16-Cagayan de Oro City</td>
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<tr>
<td>ABAD RODERICK C</td>
<td>10/15/2018</td>
<td>Revenue Officer III RR 8-Makati City</td>
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<td>LAYAEN JAMES L</td>
<td>10/01/2018</td>
<td>Revenue Officer I RR 8-Makati City</td>
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<tr>
<td>AGARIN CHARLITA S</td>
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<td>Administrative Assistant III Enforcement &amp; Advocacy Svcs.</td>
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<td>PLAZA ALMA MAY’S</td>
<td>09/13/2018</td>
<td>Revenue Officer I (Coll) RR 16-Cagayan de Oro City</td>
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**DROPPED FROM THE ROLLS**

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<tr>
<td>MENDOZA CESSANGELYN D</td>
<td>11/16/2018</td>
<td>Administrative Assistant V RR 7-Quezon City</td>
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<td>DUVA EVA MELL D</td>
<td>10/01/2018</td>
<td>Revenue Officer I (Coll) RR 18-Koronadal City to BFP</td>
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**TRANSFERRED**

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<tr>
<td>BALMACEDA MARI REYN GRACE</td>
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<td>BRITTON FELICITY C</td>
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<td>Revenue Officer IV (Ass) RR 2-Baguio City</td>
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<td>PANTANOQUEEN HARRA SHEIGILA</td>
<td>10/16/2018</td>
<td>Revenue Officer I (Ass) RR 16-Cagayan de Oro City</td>
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<td>BAADE LORDES B</td>
<td>10/15/2018</td>
<td>Revenue Officer I (Coll) RR 11-Ilolilo City</td>
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<tr>
<td>CALDERON MARICRIS M</td>
<td>10/05/2018</td>
<td>Revenue Officer I (TA) Taxpayer Service Programs and Monitoring Division</td>
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<td>JAMINOLA MAY Q</td>
<td>10/01/2018</td>
<td>Revenue Officer I (Ass) Project Management and Implementation Service</td>
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<tr>
<td>VILLANUEVA ROMEL ERIK S</td>
<td>10/01/2018</td>
<td>Revenue Officer I (Excise) Excise LT Field Operations Div. Attorney II</td>
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<td>PANTAO CAHARODIN C</td>
<td>09/24/2018</td>
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<td>ELANO JONATHAN L</td>
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<td>BALTAZAR JAHRAA</td>
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<td>TRIVLEGIO VANITY GAIL C</td>
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<td>BUSTAMANTE PATRICIA M</td>
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<td>HERNAEZ JULIE S</td>
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<td>FORTIS NAPOLEON JR G</td>
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<td>MARTINEZ MARIA ANGELA J</td>
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<td>CLAR EMILY JEANE G</td>
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<td>LANTUD ROSEMINDA M</td>
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<td>REYES JOMAR C</td>
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<td>MAKINANO JEREMY D</td>
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**RESIGNATION**

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<tr>
<td>BGELEVA CARRITA P</td>
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**Transfer to BFP**

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<tr>
<td>DUP A EVA MELL D</td>
<td>10/01/2018</td>
<td>Revenue Officer I (Coll) RR 18-Ilolilo City</td>
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**List of Separated...to p. 13**
New Revenue Issuances


RR No. 24-2018 Further amends Section 9 of RR No. 25-2003 relative to the determination by the Department of Energy whether the automobiles subject to Excise Tax exemption are Hybrid or Purely Electric Vehicles pursuant to the provisions of TRAIN Law

RMO No. 49-2018 Authorizes Revenue Collection Officers to accept tax payments pertaining to ONETT of taxpayers availing the Fast Lane

RMO No. 50-2018 Amends Annexes C and F of RMO No. 45-2018 (submission of Freedom of Information Reports)

RMO No. 51-2018 Amends portion of Annex A of RMO No. 12-2018 prescribing the CY 2018 Operational Key Performance Indicators

RMO No. 52-2018 Prescribes the guidelines and procedures in the preparation and submission of Accomplishment Reports in compliance with FY 2018 Performance-Based Bonus requirements

RMO No. 53-2018 Revises BIR Form No. 0044 (Request for System Access/Access Revocation)

RMC No. 50-2018 Clarifies certain provisions of RR Nos. 8-2018 and 11-2018 implementing the Income Tax provisions of TRAIN Law

RMC No. 51-2018 Amends RMC No. 69-2017: re: Registration and Compliance Requirements of Individuals under a Job Order or Service Contract Agreement with government agencies

RMC No. 52-2018 Notifies the loss of one (1) pad of unused BIR Form No. 2524—Revenue Official Receipt

RMC No. 53-2018 Amends RMC No. 17-2018, specifically the deadline for the processing of pending VAT refund/credit claims filed prior to the effectivity of RMC No. 54-2014
Revenuers under the Resource Management Group conducted their Workshop and Team-Building Activities last November 13 to 15 at the Bataan White Corals Beach Resort in Morong, Bataan. DCIR Celia King, together with ACIRs Geraldina Reyes, Lucita Oandasan and Margaret Mary Lauron, joined the Division Chiefs and Asst. Chiefs from the National Office and Regional Offices at their workshop/forum, which was followed by energizing teambuilding activities to enhance camaraderie.

Seminar-Workshop on the Role of Enterprise Risk Management

Officials and personnel from the National Office and Regional Offices attended the Seminar-Workshop on the Role of Enterprise Risk Management in Improving Organizational Performance conducted last October 30 by ACL Services Ltd. DOF consultant, JP Acuña and Norman Bucsit of ACL Services served as resource speakers. Also present were DCIRs Lanee Cui-David, Celia King, Arnel Guballa and Marissa Catremo.

New Revenue Issuances

New Issuances...from p. 12

RMC No. 54-2018 Clarifies the imposition of penalties and interest on the filing of an amended return

RMC No. 55-2018 Clarifies the functions of the Office of the Regional Director relative to the approval and signing of decisions on Administrative Cases under RAO No. 3-2014, as amended by RAO No. 4-2017

RMC No. 56-2018 Circularizes the full text of RA No. 11032 (Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

RMC No. 57-2018 Notifies the loss of ten (10) sets of unused BIR Form No. 0423-Apprehension Slip

RMC No. 58-2018 Notifies the entry into force, effectivity and applicability of the Philippines-Mexico Double Taxation Agreement

RMC No. 59-2018 Publishes the full text of Inter-Agency Task Force Memorandum Circular No. 2018-1, titled “Guidelines on the Grant of the Performance-Based Bonus for Fiscal Year 2018”

RMC No. 60-2018 Circularizes the Consolidated Price of Sugar at Millsite for the month of May 2018

RMC No. 61-2018 Notifies the loss of 1 set of unused BIR Form No. 0535-Taxpayer Information Sheet

List of Separated...from p. 11

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<th>DECEASED</th>
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<tr>
<td>SALIK TAH T</td>
<td>09/18/2018</td>
<td>Administrative Assistant III RR 18-Koronadal City</td>
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<td>DELA CRUZ MANNIX P</td>
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<td>Administrative Assistant I RR 7-Quezon City</td>
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<td>ARAOLA LIEZL IMELDA Y</td>
<td>07/25/2018</td>
<td>Revenue Officer III (TA) RR 12-Bacolod City</td>
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<td>TABANAG IPHER Q</td>
<td>03/09/2018</td>
<td>Chief Revenue Officer II RR 13-Cebu City</td>
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<td>LATIONO CHRISTINE D</td>
<td>04/25/2017</td>
<td>Administrative Assistant II RR 7-Quezon City</td>
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<td>LOPEZ NOLLY G</td>
<td>08/09/2014</td>
<td>Revenue Officer I (Ass) RR 11-Iloilo City</td>
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<td>LAGABAN ESTELA L</td>
<td>08/11/2018</td>
<td>Revenue Officer III (Coll) RR 11-Iloilo City</td>
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Source: Personnel Division
COMMISSIONER CAESAR R. DULAY and DCIR Celia C. King, together with Regional Directors Jethro M. Sabariaga and Romulo Aguila Jr. of RR 4-Pampanga and RR 6-Manila, respectively, spearheaded on December 18, 2018 the distribution of various goods donated by revenue officers from the National Office and the two Revenue Regions to this year’s chosen beneficiary, Arko ng Pilipinas, Inc.

Arko ng Pilipinas, Inc. has been the beneficiary of the BIR’s annual Gift-Giving Project for three (3) years now. It is an institution being managed by volunteer workers that has been helping abandoned individuals with intellectual disability.

In his Christmas message, Commissioner Dulay explained how he came to know Arko ng Pilipinas, Inc. and became its supporter and advocate. The organizers, on the other hand, presented the accomplishments of the institution for the past years.

The children from Arko delighted the revenue officers with a song and dance number, and participated in the fun-filled games conducted by revenue officials and personnel from the Training Management Division and Resource Management Group.