**Government offers Amnesty on Tax Delinquencies**

By Eleonor Capili

STARTING APRIL 24, 2019 until April 24, 2020, qualified taxpayers with tax delinquencies are given the chance to clean their tax records and avoid facing possible criminal charges and stiff penalties through availment of the Tax Amnesty on Delinquencies being offered by the government under Republic Act (RA) No. 11213 (Tax Amnesty Act).

To implement the Tax Amnesty provisions on tax delinquencies, the BIR has issued Revenue Regulations (RR) No. 4-2019 on April 8, 2019.

The Tax Amnesty, when granted, is final and irrevocable. Taxpayers who availed of the Tax Amnesty and fully complied with all the conditions set forth in RR No. 4-2019 shall enjoy certain immunities and privileges, such as the lifting of notices of levy, attachments or warrants of garnishments issued, if any; settlement of the tax delinquency(ies); and termination of criminal case and its corresponding civil or administrative case in connection therewith.

The availing taxpayer shall also be immune from all suits or actions, including the payment of said delinquency or assessment, as well as additions thereto, and from all appurtenant civil, criminal and administrative cases, and penalties under the 1997 Tax Code, as amended, as such relate to the internal revenue taxes for the taxable years that are subject of the Tax Amnesty availed of.

All persons, whether natural or juridical, with internal revenue tax liabilities covering taxable year 2017 and prior years, may avail of the Tax Amnesty on Delinquencies under any of the following instances: 1) With Delinquent Accounts as of April 24, 2019 (effectivity of RR No. 4-2019); 2) With pending criminal cases with the Department of Justice (DOJ)/Prosecutor’s Office or the courts for tax evasion and other criminal offenses under Chapter II of Title X and Section 275 of the Tax Code, as amended, which had been issued Assessment Notices due to the instances specified in the Revenue Regulations. These accounts include i) Delinquent Accounts with application for compromise settlement either on the basis of doubtful validity of the assessment or financial incapacity of the taxpayer, whether the same was denied by or still pending with the Regional Evaluation Board or the National Evaluation Board, as the case may be, on or before April 24, 2019; ii) Delinquent Withholding Tax liabilities arising from non-withholding of tax; and iii) Delinquent Estate Tax liabilities.

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**Post-election requirements for candidates reiterated**

By Noelle Dizon

THE MAY 2019 ELECTION is over, but the candidates (win or lose) still have certain tax obligations to comply with under the Omnibus Election Code and BIR’s election-related regulations.

In Revenue Memorandum Circular No. 31-2019 issued by the BIR on March 24, 2020, every candidate and treasurer of the political parties/party list groups shall submit his/her/its Statement of Contributions on Expenditures to the Commission on Election (COMELEC) and Revenue District Office where they are registered within thirty (30) days after the election.

Any candidate or political party/party list group (whether winner or non-winner) who fails to file with the COMELEC his/her/its Statement of Contributions and Expenditures shall be automatically disallowed from claiming such expenditures as deductions from his/her/its campaign contributions; thus, making the entire amount subject to Income Tax.

Unutilized/excess campaign funds net of the candidate’s or political party’s/party list’s campaign expenditures shall be considered as subject to Income Tax and, as such, must be included in the candidate’s taxable income declared in his/her/its Income Tax Return (ITR). No further deduction, either itemized or optional, shall be made against the said taxable income.

Only donations/contributions that have been spent during the campaign period are exempt from the Donor’s Tax. Donations utilized before or after the campaign period are subject to Donor’s Tax and are not deductible as political contribution on the part of the donor.

Moreover, income payments made by political candidates and political parties/party list groups on their purchases of goods and services as campaign expenditures, and income payments made by individuals for juridical persons for their purchases of goods and services intended to be given as campaign contribution to political parties and candidates shall be subject to five percent.
Invasive cosmetic procedures/surgeries now subject to 5% Excise Tax

By Abigail Subiela

INVASIVE COSMETIC procedures, surgeries and body enhancements that are done solely towards improving, altering, or enhancing a patient’s appearance, and do not meaningfully promote the proper functions of the body or prevent/treat illness, are now subject to five percent (5%) Excise Tax.

The imposition of Excise Tax on said services is governed by the provisions under Revenue Regulations (RR) No. 2-2019 issued by the BIR on March 19, 2019 to implement Section 150-A (Excise Tax on non-essential services) of the Tax Code, as introduced by the Tax Reform for Acceleration and Inclusion (TRAIN) Law.

Per said regulations, there shall be levied, assessed and collected an Excise Tax equivalent to 5% based on gross receipts derived from the performance of said services, net of Excise Tax and Value-Added Tax (VAT).

The term “Gross Receipts”, as defined in RR No. 2-2019, shall mean the total amount of money or its equivalent representing the contact price or service fee, including deposits applied as payments for services rendered and advance payments actually or constructively received for services performed or to be performed for another person, but excluding Excise Tax and VAT. For purposes of determining the VAT base, however, the gross receipts shall be inclusive of the 5% Excise Tax.

The imposition of the 5% Excise Tax shall not apply to procedures necessary to treat a deformity due or related to a congenital or developmental defect, personal injury resulting from an accident or trauma, or any disease, tumor, virus or infection. Moreover, cases and treatments covered by the National Health Insurance Program as well as Non-Invasive Cosmetic Procedures are also not subject to the 5% Excise Tax.

Any person, whether natural or juridical, performing the said excisable, non-essential, invasive cosmetic procedures, surgeries, and body enhancements shall register as Excise Taxpayer on or before March 31, 2019; issue Official Receipts for services performed (whether invasive/ non-invasive); and file a return declaring his/her/its monthly gross receipts using BIR Form No. 2200-C (Excise Tax Return on Invasive Cosmetic Procedures), together with the Monthly Summary of Cosmetic Procedures Performed, and pay the Excise Tax due, if any, at the same time within ten (10) days following the close of the month.

Individual practitioners or juridical entities performing non-invasive cosmetic procedures are required to execute and submit a Sworn Statement stating that only non-invasive cosmetic procedures are being performed by the said individual practitioners or juridical entities. Said individuals/entities, including medical clinics and hospitals, performing invasive cosmetic procedures whether in a clinic or hospital or any place other than clinic or hospital shall update their current Certificate of Registration (COR) to include the tax type – Excise Tax on Invasive Cosmetic Procedures using BIR Form No. 1905.

Any person who willfully attempts in any manner to evade or defeat any tax imposed under RR No. 2-2019 or the payment thereof shall, in addition to other penalties provided by law, upon conviction thereof, be punished with a fine of not less than Five Hundred Thousand Pesos (₱500,000.00) but not more than Ten Million Pesos (₱10,000,000.00), and imprisonment of not less than six (6) years but not more than ten (10) years. If the offender is not a citizen of the Philippines, he/she shall be deported in accordance with immigration laws, rules and regulations.

Revenues of the Collection Performance Monitoring Division, headed by OIC-Chief Ma. Cristina Ducumos and Asst. Chief Stella Marie Carass, met with the Collection and Finance Division Asst. Chiefs, Collection Section Chiefs and concerned Revenue Officers of RR 4-San Fernando, Pampanga, RR 5-Caloocan City, RR 6-Manila, RR 7-Quezon City and RR 8-Makati City last March 7 and 8 at the BIR NTC Auditorium for the conduct (in two batches) of the one-day Seminar on Updates of Collection Functions. ACIR Alfredo Misajon gave the opening remarks.

LTS Managers’ Meeting

ACIR Teresita Dizon, together with HREAs Olivia Lao, Sarah Mopia and Beverly Milo, spearheaded the LTS Managers’ Meeting held last March 4. All LTS Division Chiefs, Asst. Chiefs and Assessment Section Chiefs discussed their revenue forecast and presented revenue collections as well as their issues and concerns. NO-DC Head Teresita Solomon was also present to respond to various technical issues raised by the attendees.
Government offers... from page 1

The Tax Amnesty to be paid by the taxpayer shall be computed based on the Basic Tax Assessed, which shall be as follows: 40% for Delinquent Accounts and assessments which have become final and executory; 50% for tax cases subject of final and executory judgment by the courts; 60% for those with pending criminal cases filed with the DOJ/Prosecutor’s Office or the courts for tax evasion and other criminal offenses under Chapter II of Title X and Section 275 of the Tax Code, as amended; and 100% for Withholding Agents who withheld taxes but failed to remit the same to the BIR (which shall also apply in all cases of non-remittance of Withholding Taxes).

In cases where the delinquent taxes have been the subject of application for compromise settlement, whether denied or pending, as well as cases with partial/installment payments, the amount of payment shall be based on the net basic tax/net amount as certified by the concerned office.

In case the delinquent account/assessment consists only of unpaid penalties due to either late filing or payment, and there is no Basic Tax Assessed, the taxpayer may avail of the Tax Amnesty without any payment due.

The Notice of Issuance of Authority to Cancel Assessment shall be issued by the BIR to the taxpayer availing of the Tax Amnesty on Delinquencies within fifteen (15) calendar days from submission of the Acceptance Payment Form (APF) and Tax Amnesty Return (TAR). Otherwise, the stamped “Received” duplicate copies of the APF and TAR shall be deemed as sufficient proof of availment.

The documentary requirements, place of filing of the Tax Amnesty Return (TAR) and procedures on how to avail the Tax Amnesty on Delinquencies are specified in the Regulations. (See full text of RR No. 4-2019 and other related revenue issuances at the “Tax Amnesty” portion of www.bir.gov.ph)

Post-election...from page 1

(5%) Creditable Withholding Tax (CWT). For this purpose, BIR Form No. 2307 (Certificate of Creditable Tax Withheld at Source) shall be issued to the payee.

All political parties/party list groups and candidates shall remit the five percent (5%) CWT for the first two months of the quarter using BIR Form No. 0619-E on or before the 10th day of the following month in which the withholding was made; file and pay the quarterly Withholding Tax return using BIR Form No. 1601-EQ not later than the last day of the month following the close of the quarter during which the withholding was made, together with the submission of the Quarterly Alphalist of Payees through the eSubmission facility of the BIR; and file the Annual Information Return of Creditable Taxes Withheld [(Expanded)/ Income Payments Exempt from Withholding Tax (BIR Form No. 1604-E)] as well as the Statement of Contributions and Expenditures duly stamped “Received” by the COMELEC on or before March 1 following the year of election.

Expenses that were not subjected to the 5% CWT are not considered utilized campaign funds, and the candidates/political parties/party list groups are prohibited from claiming such expenditures as deductions from his/her/ its campaign contributions. In view of that, the full amount corresponding to said expenses shall be reported as unutilized campaign funds subject to Income Tax.

The registration with the BIR of individuals in their capacity as candidates, which is one of the requirements prior to election, shall automatically end ten (10) days after the deadline of filing the Quarterly Remittance Return of Creditable Income Taxes Withheld (BIR Form No. 1601EQ).

Said registration or updating of registration are required to be done by all candidates, political parties/party list groups and campaign contributors with the Revenue District Office (RDO) having jurisdiction over their respective residence address, or head/principal office. Individual candidates shall be registered as “Professional” in order to be issued an Authority to Print Receipts/ Invoices.

All candidates and political parties/party list groups shall pay an Annual Registration Fee of Five Hundred Pesos (P 500.00). The Certificate of Registration (COR) is no longer required for individual candidates who are not engaged in business. They shall also register Non-VAT Official Receipts to be issued for every contribution received, whether in cash or in kind valued at Fair Market Value, and must preserve records of contributions and expenditures, together with all pertinent documents, for a period of three (3) years from the close of the taxable year during which the election was held.

Political parties/party list groups shall register and keep adequate books and other accounting records, such as Cash Receipts Journal, Cash Disbursements Book or their equivalent. Individual candidates may use a simplified set of bookkeeping records for as long as it can provide accurate information to the BIR. (See full text of RMC No. 31-2019 at www.bir.gov.ph)

Administrative Forum

Revenuers from the BIR National Office and Regional Offices attended the Administrative Forum re: Confirmation Exercise for the APCPI Results FY 2018 Procurement Activities conducted by the Administrative Service (through the Procurement Division in coordination with Training Delivery Division) last March 21 at the BIR Training Room. DCIR Celia King delivered the welcome message to the participants. The forum was facilitated by ACIR Gealdina Reyes, HREA Myrna Sobremonte, Procurement Division Chief Nelly Ibo and ten (10) procurement staff as validators.
REGIONAL

Tax Enforcement Activities

Revision of zonal values

RDO Malic Umpar and Asst. RDO Marilyn Arabia of RD 82-Cebu City South, together with members of the Technical Committee on Real Property Valuation, led by Asst. Regional Director V (OIC) Atty. Angelie Abelo, conducted a Public Hearing last March 7 for the proposed new schedule of zonal values of real properties in forty-two (42) Barangays under the jurisdiction of RD 82. Legal Division Chief Jose Hector Baronda was also present.

IT Security & Data Privacy Compliance Audit

A composite team from the Information Systems Group comprised of Security Management Division (Genevieve Afable), Facilities Management Division of RDC Luzon 1 (Ferdelita Aquino) and Computer Operations Network and Engineering Division (CONED) of RDC Luzon 1 (Jethro Ticse), RDO Marawi (Rodrigo Malata) and NO Data Center (Jay R. dela Peña) conducted an on-site IT Security and Data Privacy Compliance Audit last March 14 in RD 17A-Tarlac City (headed by RDO Wrenolph Panganiban and Asst. RDO Juanita Manansala) to determine its compliance with the organizational, physical and technical security standards set forth under RA No. 10173 (Data Privacy Act of 2012).

Tax Information Drives

Asst. RDO Richard Oquendo of RD 76-Victorias City spearheaded the district office’s 2019 Tax Campaign held last March 5 at the Municipal Building of Toboso in Negros Occidental. Present were OIC-CAS Antonia Arlene Atas, GS Socrates Arceo, ROs Edmon Yanson, May Hope Santiago, Jessa Almias, Collection Section OIC-Chief Arlen Ammarador and RCO Emilia Tita.

Asst. RDO Richard Oquendo of RD 76-Victorias City spearheaded the district office’s 2019 Tax Campaign held last March 5 at the Double Palm Inn in Escalante City, Negros Occidental. Present were OIC-CAS Antonia Arlene Atas, GS Socrates Arceo, ROs Edmon Yanson, May Hope Santiago, Jessa Almias, Collection Section OIC-Chief Arlen Ammarador and RCO Emilia Tita.

Asst. RDO Richard Oquendo of RD 76-Victorias City spearheaded the district office’s 2019 Tax Campaign held last March 7 at the Wilkinson Gym in Magalonga, Negros Occidental. Municipal Accountant Mardy Pagunsan welcomed the attendees while Mayor Marvin Malacaon gave a message to the taxpayers. Present were OIC-CAS Antonia Arlene Atas, GS Socrates Arceo, ROs Edmon Yanson, May Hope Santiago and Jessa Almias, Collection Section OIC-Chief Arlen Ammarador and RCO Emilia Tita.

Revenuers of RD 85-Catarman, Northern Samar, led by RDO James Balagapo, conducted tax mapping operations last March 12 to 13 in the municipalities of San Jose, Rosario and Bobon, Northern Samar.

RD 15-Naguilian, Isabela, headed by RDO Cesar Balangatan and Asst. RDO Elizabeth Soriaño, conducted an inventory stocktaking and Tax Compliance Verification Drive from March 18 to 22 in gasoline stations located in Santiago City, Cabaluay, San Mateo, Isabela and San Jose City, Nueva Ecija.

RD D Cecilia Campos of RD 17B-Paniqui, Tarlac, together with Revenue Officers and a representative from RDC-Luzon I, conducted a reading and post-evaluation of CRM/POS Machines last March 28 to 29 in Dinalupihan, Bataan, Apalit and Arayat, Pampanga.

Compliance Section OIC-Chief Mark Anthony Kong of RD 96-Bongao, Tawi-Tawi, together with RO Gabriel Santiago, conducted Tax Compliance Verification Drive last March 20 to 21 in Tabawan, South Ubian.

RD 27-Caloocan City, headed by RDO Miguel Morada Jr. and Asst. RDO Felix Roy, conducted Tax Compliance Verification Drive last March 26 to 28 along Grace Park, Caloocan City.

RDO Benjamin Cruz, Jr. and Asst. RDO Emily Singson of RD 35-Romblon, together with the Section Chiefs, conducted a tax dialogue last March 7 with tax practitioners in Romblon.
Tax Information Drives

**REGIONAL**

**RD 74-Iloilo City**, headed by RDO Lilivic Miguez-Gatdula and OIC-Asst. RDO Marichu Gloria Espinosa, conducted a Seminar on Tax Updates last March 7 to taxpayers engaged in construction activities. Resource speakers were GS Kristy Almabis and RO Cheryl Nobleza.

**RD 74-Iloilo City**, headed by RDO Lilivic Miguez-Gatdula and OIC-Asst. RDO Marichu Gloria Espinosa, conducted a Seminar on Tax Updates last March 7 to taxpayers engaged in construction activities. Resource speakers were GS Kristy Almabis and RO Cheryl Nobleza.

**Revenue Examiners of RD 100-Ozamis City** conducted a Tax Update Seminar to business taxpayers, GCCCs, NGOs and Withholding Agents in Aloran and Calamba, Misamis Occidental last March 14 at Aloran Function Hall and Robert’s Eatery, respectively.

**GS Dgna Parinas and RO Jaime Montalvos of RD 43-Pasig** (headed by RDO Rufo Ranario and Ass. RDO Cynthia Lobo), conducted a weekly briefing on tax updates as well as on ITR filing procedures to TAMP taxpayers.

**RD 74-Iloilo City**, headed by RDO Lilivic Miguez-Gatdula, conducted a Seminar on Withholding Taxes and Other Tax Updates last February 26 to the elected officials, Municipal Treasurers and other government withholding agents in the municipalities of Magao, Igbaras and San Joaquin. Resource speakers were GS Ma. Luna Dawn Niego, RO Kimberly Rodolorico and RO Billy Steven Ipanag. ROs Donnabel Barbas and Jeremy Bungabong were the coordinators.

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Revenuers of the Legal Division and six (6) RDOs of RR14, Eastern Visayas Region, led by Regional Director Antonio Jonathan Jaminola, in partnership with the Cooperative Development Authority (CDA) RO VIII, conducted a series of lectures for the months of February and March 2019 on “Tax Education of Cooperatives vis-à-vis the TRAIN Law”.

Regional Director Ricardo Espiritu of RR 11 Iloilo City conducted a Dialogue with Tax Practitioners and Bookkeepers last March 20 wherein he solicited their cooperation and support to the plans, programs and initiatives of the region. Also present were RDO Lilivic Gabdula of RD 74, Chief Jona Ruth Alonzo and Asst. Chief Marilyn Tardaguila of the Assessment Division, Chief Lilibeth Po of Collection Division and other revenuers.

Regional Director Manuel Mapay of RD 5 Caloocan City graced last March 28 the conduct of tax dialogue with tax practitioners of RD 24 Valenzuela City (headed by RDO Ariel Calabia and Asst. RDO Adora Ambo). GS Victor Ta discussed updates on Income Tax Return filing while GS Brigida De Perio facilitated the dialogue.

RD 18-Olongapo City, headed by RDO Eddie Castillo and OIC-Ass. RDO Genevieve Aquino, conducted a series of tax symposium last March 26 to 28 in the municipalities of Carmen, M-Lang, Midsayap, Makilala and President Roxas.

RD 15-Naga City, headed by RDO Cesar Balanganat and Asst. RDO Elizabeth Soriano, conducted its monthly district conference last March 22, which was graced by Regional Director Cleverhina Nacar of RR 3-Tuguegarao and AO Shere Lipana. RD Necar discussed various activities to attain their 2019 goal while RD Balanganat appealed for the full support and unity of all revenue personnel and officials of the district in attaining their 2019 collection goal.

RD 40-Cubao conducted an Income Tax Orientation Seminar to team managers and representatives, players’ accountants and agents last April 4 at PBA Commissioner’s Office in Libis, Quezon City. The seminar focused on the Income Tax and VAT compliance of the PBA players.

RD 63-Oriental Mindoro was interviewed by a reporter of TV Net last April 16 regarding the filing of the Income Tax Returns. RDO Saripoden Bantog of RD 112 Tagum City, together with Asst. RDO Manuel Dellin, GS Eddie Leo Galera, GS Noil Asidoy and RO Leslie Ralph Yu, met with Governor Jayvee Tyron Uy of Compostela Valley Province to request for his help in encouraging members of the mining industry to file and pay the correct taxes.

RD 43-Pasig City (headed by RDO Rufa Ranario and Asst. RDO Cynthia Lobo) conducted last April 12 a seminar on the TRAIN Law and 2018 ITR filing procedures to the officers and employees of PRU LIFE (an insurance company).

RD 18-Olongapo City encouraged the taxpayers of Olongapo City and municipalities of Province of Zambales to file their 2018 Income Tax Returns and pay taxes due thereon on or before April 15, 2019 to avoid increments and penalties during a live interview conducted last April 12 by Brigada News – Olongapo City.

RD 74-Diffun, conducted last April 12 by Brigada News – Olongapo City.

RD 108- Kidapawan City, headed by RDO Eddie Castillo and OIC-Ass. RDO Genevieve Aquino, conducted a series of tax symposium last March 26 to 28 in the municipalities of Carmen, M-Lang, Midsayap, Makilala and President Roxas.

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RD 63-Oriental Mindoro was interviewed by a reporter of TV Net last April 16 regarding the filing of the Income Tax Returns. RDO Saripoden Bantog of RD 112 Tagum City, together with Asst. RDO Manuel Dellin, GS Eddie Leo Galera, GS Noil Asidoy and RO Leslie Ralph Yu, met with Governor Jayvee Tyron Uy of Compostela Valley Province to request for his help in encouraging members of the mining industry to file and pay the correct taxes.

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RD 15-Naga City, headed by RDO Cesar Balanganat and Asst. RDO Elizabeth Soriano, conducted its monthly district conference last March 22, which was graced by Regional Director Cleverhina Nacar of RR 3-Tuguegarao and AO Shere Lipana. RD Necar discussed various activities to attain their 2019 goal while RD Balanganat appealed for the full support and unity of all revenue personnel and officials of the district in attaining their 2019 collection goal.
Regional Director Lorna Tobias and Asst. RD Christine Juliet Chua of RR 18-Koronadal City, together with RDO Noel Gonzales, Asst. RDO Aileen Punzalan and Robert Yu of Compliance Section of RD 111-Koronadal City and Acting CSU Head Melrose Saavedra, paid a courtesy visit last March 6 to 2nd District Representative of South Cotabato, Ferdinand Hernandez.

Regional Director Clavelina Nacar of RR 3-Tuguegarao, together with RDO Vivian Tarectecan of RD 13-Tuguegarao City, spearheaded the conduct of dialogue with members of PICPA Cagayan Chapter last March 14. The members, led by President Sherly Agpalza, expressed their support to the programs of the BIR Assessment Section Chief Hanilane Pe and CSS Chief Herminia Dimalanta were also present.

RDO Emmanuel Ferrer, Jr. and RCO Editha Dela Rea of RD 54B-Kawit, West Cavite paid a courtesy call last March 28 to Bacoor City Mayor Lani Mercado-Revilla at the City Hall in Molino Boulevard. Also present were City Assessor Jocelito Mallare and Chief-of-Staff Arthur San Jose.

RDO Nelia Demalata and Asst. RDO Liza Borja of RD 72-Roxas City, together with GS Ronela Janapon, briefed last March 28 the district personnel regarding the filing of the new version of Income Tax Returns (BIR Form Nos. 1701 and 1701A). Asst. RDO Borja discussed the salient features of the new returns with clarifications on some issues.

Meetings

RDO Rufo Ranario and Asst. RDO Cynthia Lobo of RD 43-Pasig City, together with the Assessment Section Chief, met last April 16 with the Assessment personnel to discuss the recent ITR filing, enforcement activities, and other issues and concerns to meet their collection goal for 2019.

RDO Thelma Mangio of RD 25B-Sta. Maria, Bulacan conducted a Briefing to the Revenue Officers of Assessment Section last March 25 for the upcoming conduct of tax dialogue with Accredited Tax Practitioners and Bookkeepers.

Regional Director Ricardo Espiritu of RR 11-Iloilo City, together with Assessment Division Chief Jona Ruth Alonte, Asst. Chief Marilyn Tartagula and Planning Officer Rey Paja, paid a courtesy visit to Iloilo City Mayor Jose Espinosa III last March 26 at the New Iloilo City Hall, Plaza Libertad in the city. They discussed matters pertaining to exchange of information, plans and programs to be implemented and strengthening of partnership by both offices in order to improve revenue generation.

RD 18-Olongapo City, headed by RDO Mercedes Estalilla, conducted a dialogue/meeting last April 12 with the officers and members of Metro-Olongapo Chamber of Commerce, Inc. relative to the major plans and projects to attain the district’s collection goal.

Capability Enhancement

Large Taxpayers Service (LTS), headed by ACIR Teresita Dixon, conducted a Seminar/Briefing on CRMPOS Machine Post Evaluation and Work-Around Procedures for the eACCREG System for Revenue Officers of LTD Davao headed by OIC-Chief Emiliano Singo, Jr. last March 12 with HREA Beverly Mio as resource person. ACIR Dixon presented the 2019 plans and programs of the LTS while DCIR Amel Guaballa gave a short talk and reminders to the revenuers.

Regional Conference RR 2-CAR

Headed by Regional Director Ma. Gracia Javier

RDO Rufo Ranario and Asst. RDO Cynthia Lobo of RD 43-Pasig City, together with the Assessment Section Chief, met last April 16 with the Assessment personnel to discuss the recent ITR filing, enforcement activities, and other issues and concerns to meet their collection goal for 2019.
Meetings

Revenues of RD 71-Kalibo, Aklan, led by RDO Eraldin De Aro and Asst. RDO Vicente Tady, welcomed Regional Director Ricardo Espiritu and Asst. RD Rodrigo Rivamonte of RR 11-Italy City to their district office last April 11. RD Espiritu and Asst. RD Rivamonte discussed various priority programs of RR 11 toward the attainment of the 2019 collection goal.

RDO Socorro Lafuente and Asst. RDO Resurecion Pasague of RD 68-Sorsogon City discussed during the Monthly Collector’s Meeting the status of the district office’s collection as well as the strategies to increase collections.

Regional Director Edgar Tolentino, together with RDO Cecilia Campos and OIC-Asst. RDO Violeta Casaje of Regional Director Edgar Tolentino, together with RDO Cecilia Campos and OIC-Asst. RDO Violeta Casaje of RD 17B-Paniqui, Tarlac, and Asst. RD Rivamonte discussed various priority programs of RR 11 toward the attainment of the 2019 collection goal.

Assist. RD 17B-Paniqui, Tarlac, and Asst. RD Rivamonte discussed various priority programs of RR 11 toward the attainment of the 2019 collection goal.

RD 15-Naguilian, Isabela, headed by RDO Cesar Balangatan and Asst. RDO Elizabeth Sonano, conducted its monthly district conference last March 22, which was graced by Regional Director Clavelina Nacar of RR 3-Tuguegarao and AO Shenri Lipana. RD Nacar discussed various activities to attain their 2019 goal while RDO Balangatan appealed for the full support and unity of all revenue personnel and officials of the district in attaining their 2019 collection goal.

Assist. RD 15-Naguilian, Isabela, headed by RDO Cesar Balangatan and Asst. RDO Elizabeth Sonano, conducted its monthly district conference last March 22, which was graced by Regional Director Clavelina Nacar of RR 3-Tuguegarao and AO Shenri Lipana. RD Nacar discussed various activities to attain their 2019 goal while RDO Balangatan appealed for the full support and unity of all revenue personnel and officials of the district in attaining their 2019 collection goal.

RD 54A-Trece Martirez City, East Cavite was inspected last March 27 to check its compliance with the Single Window Policy, for ISO Certification.

RD 54A-Trece Martirez City, East Cavite was inspected last March 27 to check its compliance with the Single Window Policy, for ISO Certification.

Office Inspection for ISO Certification

RD 69 - Virac, Catanduanes

Regional Director Architecture, together with Section Chiefs and Group Supervisors of Assessment Section of RD 5-Alaminos City, Pangasinan discussed last March 3 with Section Chiefs and Group Supervisors of Assessment Section of RD 5-Alaminos City, Pangasinan discussed last March 3 with Section Chiefs and Group Supervisors of Assessment Section of RD 5-Alaminos City, Pangasinan discussed last March 3 with Section Chiefs and Group Supervisors of Assessment Section of RD 5-Alaminos City, Pangasinan discussed last March 3 with Section Chiefs and Group Supervisors of Assessment Section of RD 5-Alaminos City, Pangasinan discussed last March 3 with Section Chiefs and Group Supervisors of Assessment Section discussed the result of the Pre-assessment on I.T. Security Compliance.

Speakers: CSS Chief Alan Sapanta & RO Venus Sta. Ines

RD 69 - Virac, Catanduanes

Speakers: CSS Chief Alan Sapanta & CAS Randy Socito

RD 34 - Paco

Speaker: Revenue Officer Jeffrey Mandap

Seminar for New registrants

RD 69 - Virac, Catanduanes

Speakers: CSS Chief Alan Sapanta & RO Venus Sta. Ines

Echo Briefings on Tax Amnesty


LTS Tax Conference for Large Taxpayers

ACIR Teresita Dizon of the Large Taxpayers Service, together with HREA Sarah Mopia and HREA Beverly Milo, spearheaded last March 13 the conduct of 2019 LTS Tax Conference for large taxpayers under LTD Davao. Gracing the event was DCIR Amel Guaballa of the Operations Group who appealed for support from the participants on the BIR’s 2019 plans and programs. LTD Davao OIC-Chief Emiliano Singco, Jr. also presented the Division’s directions parallel to the Bureau’s program for 2019. The event was wrapped up with the performance of the LTS Quartet.

Briefing on Income Tax Return Filing for 2019


DEWA Project

RR 15-Zamboanga City, headed by Regional Director Nasser Tanggor and OIC-Asst. RD Edith Yap, participated in the actual income data capture in line with the “Data Extraction, Warehousing and Analysis (DEWA) Project” spearheaded by the Department of Finance (DOF) for the creation of database for an Income tax model that shall be used in policy analysis and revenue estimation. DOF representative Arvin Lawrence Quiñones checked the masked 1700, 1701 and 1702 returns prepared by the Document Processing Division (headed by Chief Alexander Jikiri). Assisting Mr. Quiñones were Andreliza Cala from the Document Processing Division (headed by Chief Alexander Jikiri). Assisting Mr. Quiñones were Andreliza Cala from the Data Warehousing and Systems Operation Division, Karen Mae Manalista from the Research and Statistics Division and Statistician Jason Manaya of RR 15. The scanning of the said returns was done by Document Assistant Jerome Lumapay of Asian Business Systems, Inc.

Inauguration of New Office

Regional Director Lorna Tobias of RD 18-Koronadal City, together with Asst. RD Eric Diesto, graced the Blessing and Inauguration of the new office building of RD 18-Koronadal City last April 11. Present were DCIR Celia King, ACIR Lusita Oandasan, ACIR Gealdina Reyes, RDO Noel Gonzales and Asst. RDO Aileen Punzalan of RD 111-Koronadal City, Chiefs and Asst. Chiefs of Divisions of RR 18, and Engr. Remegio Salanatin of Salanatin Construction. The activity started with the ceremonial cutting of the ribbon and unveiling of Marker followed by a program. RDO Noel Gonzales gave the welcome address while DCIR King gave a short message.
Regional Director Eduardo Pagulayan, Jr. and Asst. RD V Cadangen of RR 13-Cebu City awarded Certificates of Recognition during their monthly staff conference held last April 11 to the five (5) Revenue District Officers of the region, for achieving their respective assigned goals. The awardees were: RDO Madjatang Decampang of RD 80-Mandaue City, RDO Trinidad Villamil of RD 81-Cebu City North, RDO Malic Umpar of RD 82-Cebu City South, RDO Debbie Angeles Garcia of RD 83-Talisay City and RDO Aldo Esmeria of RD 84-Tagbilaran City.

Regional Director Marina De Guzman and Asst. RD Josephine Virtucio of RR 6-Manila awarded last May 15 the Region’s Top Collectors for the month of April 2019. The awardees (as ranked) were: RD 36-Palawan, RD 34-Paco, RD 30-Binondo, RD 29-Tondo, and RD 33-Intramuros.

Regional Director Ricardo Espiritu of RR 11-Iloilo City, together with Collection Division Asst. Chief Leah Lebrilla, awarded Certificates of Recognition to the Top Performing Revenue Collection Officers for the month of February 2019, namely: Ans Jean Jayme of RD 71-Kabac, Aliden Lorena Pedrero of RD 72-Zamboanga, Illoilo, Josephine Diva of RD 72-Roxas City, and Ailyn Agustin of RD 74-Iloilo City. The awards were received by their respective Revenue District Officer.

Regional Director Ricardo Espiritu of RR 11-Iloilo City, together with Assessment Division Chief Jona Ruth Alonte, awarded Certificates of Recognition to RDO Nelia Demaleta of RD 72-Roxas City and RD 73-San Jose, Antique, respectively, for surpassing their Enforcement Collection Goal for the month of February 2019 and cumulatively from January to February 2019. The awarding was held during the 3rd Regional Staff Conference conducted last March 21. Also shown in the photo is Asst. RDO Liza Borja of RD 72-Roxas City.

OIC-RDO Rex Paul Recoter and OIC-Asst. RDO Raymond Ranchez of RD 63-Oriental Mindoro awarded a Certificate of Commendation to the policemen of Socorro, Oriental Mindoro last April 16 for the successful apprehension of three (3) persons who were transporting and selling fake cigarettes bearing fake DST. They were also given a copy of the commendation letter addressed to Police General Oscar Albayalde.

Managers of RR 19-Davao City’s GFS, led by TWG Head’ Assessment Division Chief Susan Tasty and members of the Board of Judges coming from various professional photographers’ clubs in the City listen as Point Person Christine Diwata Caminha reads the mechanics and the criteria for judging for the GAD Photo Contest held last March 21. Other photo shows the members of the Board of Judges during the presentation of entries for the Infomercial Contest also conducted by the region in line with the Women’s Month Celebration. The winners of both contests were announced during the Monday Convocation held last March 25 to culminate the celebration of the Women’s Month.

Garnering a total of 127 entries, the GAD Photo Contest held last March 21, which was part of the Women’s Month Celebration, was participated in by officers, employees and their beneficiaries of the region. The winners were awarded certificates and cash prizes.

With the theme “Women in STEM,” the Infomercial Contest was participated in by a total of 40 entries with a total number of 12 winners. The contest also aimed to promote awareness of the roles played by women in the scientific field.

Management Review Meeting/Briefing

Regional Director Ricardo Espiritu, in coordination with Finance Division and AHRMD attended the Management Review Meeting/Briefing held last May 16 with ACIR Teresita Angeles and HREA Janette Cruz of CSS, Chief Sylvia De Leon of COMED RDC Luzon 2 and personnel from TSPMD. All RDOs and Chief of CSS and Admin Section, Chief of Finance Division and AHRMD attended the Management Review Briefing.

GAD Activities

Male employees of RR 11-Iloilo City availed of the free facial treatment provided by Atomy Mizue Illoilo as part of the “Pampering Your Women” activity organized by the GAD Focal Point System members last March 26 in celebration of the Women’s Month.

Members of RR 19-Davao City’s GFS, led by TWG Head’ Assessment Division Chief Susan Tasty and members of the Board of Judges coming from various professional photographers’ clubs in the City listen as Point Person Christine Diwata Caminha reads the mechanics and the criteria for judging for the GAD Photo Contest held last March 21. Other photo shows the members of the Board of Judges during the presentation of entries for the Infomercial Contest also conducted by the region in line with the Women’s Month Celebration. The winners of both contests were announced during the Monday Convocation held last March 25 to culminate the celebration of the Women’s Month.

Regio

Centro

Local Government Unit of DSWD spearheaded the inauguration of the district office’s GAD Corner.
FEATURES

New Revenue Issuances

RR No. 4-2019 Implements the rules and regulations for the processing of Application for Tax Amnesty on Delinquencies

RR No. 5-2019 Implements the tax incentives provisions of RA No. 10771 (Philippine Green Jobs Act of 2016)

RMO No. 9-2019 Allocates the CY 2019 BIR collection goal by implementing office

RMO No. 10-2019 Grants VAT privileges to resident foreign missions, their qualified personnel and the dependents of the latter

RMO No. 11-2019 Provides the Gender and Development (GAD) Vision, Mission, Strategic Decisions and 5-Year GAD Agenda

RMO No. 12-2019 Prescribes the policies, guidelines and procedures in relation to Decisions on Administrative Cases signed and approved by the Office of Regional Director under RAO No. 4-2017

RMO No. 13-2019 Amends RMO No. 3-2009 on the Composition of the National Office Review Board

RMO No. 14-2019 Establishes the BIR Merit Promotion Plan

RMO No. 15-2019 Amends RMO No. 61-2016 on the establishment of standard Taxpayer Feedback System

RMO No. 16-2019 Modifies the ATC for Withholding Taxes in BIR Form No. 1601-EQ pursuant to RR No. 1-2019

RMO No. 17-2019 Amends RMO No. 33-2001 in the granting of regular access to users of the BIR-Integrated Tax System (ITS)

RMO No. 18-2019 Amends RMO No. 9-2019 on the allocation of the CY 2019 BIR collection goal by implementing office

RMO No. 19-2019 Creates the ATC for Tax Amnesty on Estate and Delinquencies pursuant to the implementation of RA No. 11213 (Tax Amnesty Act)

RMO No. 20-2019 Modifies the ATC for Business Income and Income from Profession in BIR Form Nos. 1701/1701A/1701Q pursuant to the implementation of RA No. 10963 (TRAIN Act)

RMO No. 21-2019 Prescribes the BIR Strategic Plan 2019-2023

RMO No. 22-2019 Modifies the ATC for Percentage Taxes in BIR Form Nos. 2551M/2551Q pursuant to the implementation of RA No. 10963 (TRAIN Act)

RMO No. 23-2019 Prescribes the policies, guidelines and procedures in the processing of applications for Tax Amnesty on Delinquencies pursuant to RA No. 11213 (Tax Amnesty Act)

RMO No. 24-2019 Prescribes the policies and procedures on the preparation and submission of the Monthly and Quarterly Accomplishments of the Performance Indicators under the Program Expenditure Classification (PREXC)

RMO No. 25-2019 Prescribes the policies and procedures to implement the 90-day period to process and grant claims for VAT Refund/Credit pursuant to Section 112 of the Tax Code

RMC No. 18-2019 Notifies the loss of one (1) set of unused BIR Form No. 0402 - Authority to Cancel Assessment

RMC No. 19-2019 Prescribes various revised BIR Forms (Version January 2018)

RMC No. 20-2019 Publishes the full text of Professional Regulation Commission (PRC) Resolution No. 2016-990 re: Amendments to the Revised Guidelines on the Continuing Professional Development Program for all Registered and Licensed professionals

RMC No. 21-2019 Publishes the full text of Civil Service Commission (CSC) Resolution No. 1800923 and CSC Memorandum Circular No. 18 s. 2018 re: Attendance in Continuing Professional Development Courses and Renewal of Professional Identification Cards on Official Time

Happy Birthday

DCIR Arnel SD. Guballa
May 14

ACIR Leonor S. Villalon-Rogers
Chief Grace T. Dixon
OIC-Asst. Chief Camilo B. Liwanag
RDO Emilia C. Combes
Asst. Reg. Dir. Florante R. Aninag
Chief Liza Lorelie L. Cruz
OIC-Chief Alma A. Ventura
OIC-RDO Antonio L. Ilagan
ARDO Catheleya C. Aquino
ARDO Myrna R. Maslamama
Chief Lynne B. Celestial
RDO Gledonio B. Teope Jr.
Asst. Chief Ma. Luisa B. Perez
Asst. Chief Christie L. Villanueva
OIC-Asst. Chief Ananie L. Catalonia
OIC-HREA Daniel T. De Jesus
RDO Timm B. Renomeron
OIC-Chief Dolores O. Zaportena
OIC-Chief Policarpio F. Tanglel

OIC-Chief Anicia C. Santos
Chief Jasper L. Dawa
RDO Jose Ma L. Hernandez
OIC-ARDO Maria Flora S. Aquino
OIC-Chief Jocelyn A. Aringco
ARDO Abdullah D. Bandrang
Asst. Reg. Dir. Donduanon A. Galera
RDO Eduardo B. Gayas
OIC-Chief Michelle E. Oste
Asst. Chief Carmelita B. Acasili
RDO Rebe D. Detablan
RDO Ma. Victoria G. Reinante
Asst. Chief Ruthlane A. Velarde
OIC-ARDO Genevieve D. Aquino
OIC-Chief Hidro C. Villahermosa
OIC-HREA Jaime M. Zahala
Asst. Chief Marciano Solomon
RDO Olan Bai C. Gumama
OIC-ARDO Catalina P. Turla
OIC-Asst. Chief Virgie A. Banaag
OIC-Asst. Chief Renato P. Del Rosario
OIC-Chief Hector C. Subaldo
Chief Lorna SB Cruz
OIC-Asst. Chief Mary Jane A. Boholano
RDO Letica C. Arabit
Chief Grace Evelyn A. Lacerna
ARDO Mary Ann D. Sobremente
ARDO Vicente J. Tady
Asst. Reg. Dir. Mary Jane B. Asuncion
OIC-Chief Susan D. Tusoy
ARDO Fernando M. Matias
### LIST OF SEPARATED BIR OFFICIALS/EMPLOYEES

#### OPTIONAL RETIREMENT

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<tr>
<td>CONTRERAS MARIA LUCHI R</td>
<td>03 01 2019</td>
<td>Chief Revenue Officer II</td>
<td>ALMADRO CANDICE ANN T</td>
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<td>DIORES GUILLERMA B</td>
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<td>GONZALES CRIS B</td>
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<td>FLORES ANASTACIO JR C</td>
<td>03 01 2019</td>
<td>Revenue Officer I (Excise)</td>
<td>DANO BEBIE GRACE M</td>
<td>01 20 2019</td>
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<td>LLAUDERES LOURDES H</td>
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<td>Revenue Officer III</td>
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<tr>
<td>NONO ESTRELLA G</td>
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<td>TATON MA. ROSA F</td>
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<td>FERNANDEZ LEONORA M</td>
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<tr>
<td>BALMEDINA NOEL A</td>
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<td>Administrative Aide III</td>
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<td>CABRERA CRISPINA L</td>
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<td>OBAOB ZENaida M</td>
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<td>MAGBOO BENEDICT C</td>
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<td>Administrative Assistant VI</td>
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<tr>
<td>MILLENA ARMINDA D</td>
<td>07 01 2018</td>
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#### RESIGNATION

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<tr>
<td>TAMAYO MARIE GERALDINE P</td>
<td>03 13 2019</td>
<td>Revenue Officer II</td>
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<td>Accounts Receivable Monitoring Division</td>
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Source: Personnel Division

#### COMPULSORY RETIREMENT

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#### DROPPED FROM THE ROLLS

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BIR Merit Promotion Plan established

Minimum score for promotion adjusted

By Joyce Anne Belleza

TO ENSURE STRICT observance of merit, fitness and equality principles in the selection of personnel for promotion in all revenue offices, the Bureau of Internal Revenue (BIR) has established the BIR Merit Promotion Plan (BIR MPP) with the issuance of Revenue Memorandum Order (RMO) 14-2019 on March 20, 2019.

The BIR MPP covers both career and non-career positions in the first and second level in the BIR and other related Human Resource Actions, including the adjudication of protests of employees against a promotion.

Based on the BIR MPP, all employees who have earned a Performance Rating of at least Very Satisfactory for the last semester shall automatically be included in the List of Promotable Employees. The said List shall be consolidated and submitted to the Personnel Division (PD), together with the Selection Criteria for Promotion Matrix or “Matrix/Matrixes” and supporting documents, every end of August (for 1st Semester) and February of the following year (for 2nd Semester). The Matrix, which shall contain all relevant information about the employee, shall be used as basis in the evaluation and selection of candidates for promotion.

The comparative competence and qualifications of candidates for promotion shall be determined based on the following factors as reflected in the Matrix: a) Relevant Education; b) Eligibility; c) Relevant Work Experience; d) Relevant Training; e) Performance Rating; f) Potentials/Skills Relevant to the Job; g) BIR Trainers/validator for internal trainings/Resource Person/ SMEs for external trainings; h) Involvement/Contribution in the Field Relevant to the Position; i) Next-in-Rank; and j) Other Factors/Bonus Points. Each factor has corresponding points that range from 1 to 30 with the maximum total points being 120.

To be included in the promotion line-up, an employee must attain a minimum score of 75 points, for promotion to first-level position; and 80 points, for promotion to second level position. Only employees who have attained the prescribed minimum score, as validated by the PD after considering comments from the concerned Assistant Commissioner/Deputy Commissioner, shall be included in the Line-up for deliberation of the National Selection Board.

An employee may be promoted to a position which is not more than three (3) salary/pay/job grades higher than the employee’s present position, except when such promotion falls within the purview of any of the exceptions specified in the Order. Any promotion within six (6) months prior to compulsory retirement shall not be allowed except as otherwise provided by law.

An employee who has been found guilty of an administrative offense and imposed the penalty of demotion, suspension or fine shall be disqualified for promotion for the same period of suspension or fine. In the case of demotion, the period of disqualification for promotion shall be within one (1) year. However, the pendency of a bar case against any employee shall not be a bar to promotion.

An employee who is on local or foreign scholarship or who has an approved training grant or on maternity leave, as provided by law, may be considered for promotion. The required performance rating shall be at least Very Satisfactory in the last rating period prior to the official leave of absence/maternity leave, scholarship, or training grant. If promoted, the effectivity date of the promotional appointment shall be on the date of assumption to duty or upon return from scholarship or training grant or authorized leave.

A qualified next-in-rank employee who feels aggrieved or dissatisfied with the decision of the Commissioner of Internal Revenue (CIR) may file a protest within fifteen (15) days from the announcement and/or posting of appointments subject of protest. The CIR shall evaluate the said protest within fifteen (15) working days from receipt thereof and a decision shall be rendered thereon, copy furnished the party/ies concerned. Failure to file the protest within the prescribed period shall be deemed a waiver of one’s right and no protest shall thereafter be entertained.

If not satisfied with the resolution of the CIR, the qualified next-in-rank employee shall have the right to appeal to the CSC Regional Office within fifteen (15) working days from receipt of the resolution of the CIR, which shall be ruled in accordance with Civil Service laws, rules and regulations. If the aggrieved party/parties is still not satisfied with the decision, he/she may elevate his/her appeal to the Commission Proper only after receiving the decision of the CSC-Regional Office.

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