REVENUE MEMORANDUM ORDER NO. 51-2010 issued on June 10, 2010 prescribes the policies and guidelines relative to the eComplaint System.

The eComplaint System is an electronic system which taxpayers can use to report to BIR via email, BIR website or portal and/or through Short Messaging System (SMS) or text message the following complaints:

a. Non-issuance of Official Receipts (NO OR) - These are complaints on the non-issuance of Official Receipts (ORs) or Sales Invoices (SIs) and/or use of OR or SI not duly registered with the BIR, including but not limited to fake or spurious receipts/invoices. NO OR and other complaints can be sent via e-mail to no-or-complaint@bir.gov.ph and/or via SMS (NO OR<space>Name of Establishment</>Exact Address</>Other Details of Complaint) to 0920-9818888. Said complaints shall be referred by the Taxpayer Information and Education Division (TIED) to the concerned Special Investigation Division (SID) of the Regional Office within one (1) working day after receipt of the complaint.

b. Run After Tax Evaders (RATE) – These are complaints on individuals and/or entities engaged in tax fraud or evasion and other criminal violations under the Tax Code. RATE complaints can be sent via e-mail to rate@bir.gov.ph and/or via SMS (RATE<space>Name of Taxpayer Complained of</>Exact Address</>Details of Complaint) to 0920-9818888. The said complaints shall be handled and processed by the National Investigation Division (NID).

c. Disiplina – These are complaints/denunciations against erring revenue officials and employees. DISiplina complaints can be sent via e-mail to complaint@bir.gov.ph the BIR website (www.bir.gov.ph by clicking the eComplaint icon) and/or via SMS (DISiplina<space>Name of BIR Official/Employee</>Name of Office/Division</>Office Address</>Act/s being complained of) to 0920-9818888. The said complaints shall be handled and processed by the Internal Security Division (ISD).

d. Other Complaints - These are complaints not classified as NO OR, RATE and Disiplina but related to BIR transaction or services. Other complaints/cases shall be endorsed directly by TIED within one (1) working day to the concerned BIR or external office.

The eComplaint System shall generate the respective Auto Reply and Complaint ID No. for each SMS or text message of the taxpayer-complainant. TIED, NID and ISD shall assign or designate responsible point person/s for the System as well as assign a dedicated computer with e-mail/internet and telephone lines for use of the System.