



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Date: September 22, 2021

REVENUE MEMORANDUM ORDER NO. 28-2021

**SUBJECT:** Amending certain provisions of RMO 22-2020 relative to policies, guidelines, and procedures in the handling/resolution of concerns/complaints received thru the 8888 Citizen's Complaint Center, Presidential Complaint Center, BIR eComplaint System, Contact Center ng Bayan, Anti-Red Tape Authority and other Feedback mechanisms.

**TO :** All Internal Revenue Officials, Employees, and Others Concerned

**I. BACKGROUND:**

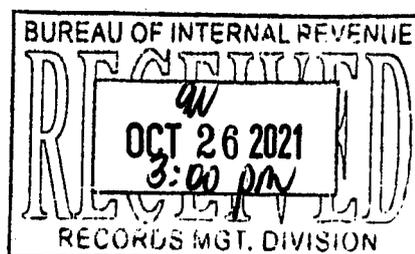
On July 14, 2020, the Bureau issued Revenue Memorandum Order No. 22-2020 to ensure proper handling of citizens' concerns/complaints it received from the abovementioned channels; update RMO No. 32-2017; define the duties and responsibilities of concerned BIR offices; and set forth the policies and guidelines in the preparation and submission of Reports on Actions Taken, among others.

To fast track further the handling/resolution of concerns/complaints, the enhancement of the Bureau's eComplaint System has been included as one of the projects under the Digital Transformation Program. As such, several activities, including the review of existing policies and guidelines and conduct of consultative meetings with internal and external stakeholders were conducted.

The results/outputs of the said review and consultative meetings, which were primarily intended for use in the ongoing development of the Enhanced eComplaint System, prompted the Bureau to immediately update/amend certain provisions of RMO No. 22-2020 through the issuance of this Order.

**II. OBJECTIVES:**

1. Ensure proper handling/resolution of concerns/complaints received through the 8888 Citizen's Complaint Center, Presidential Complaint Center, BIR eComplaint System, Contact Center ng Bayan (CCB), Anti-Red Tape Authority (ARTA) and other public feedback mechanisms;
2. Ensure compliance of concerned officials/revenue offices with the Ease of Doing Business Act and related regulations issued by the ARTA, CCB and other aforementioned complaint authorities with regard to handling/resolution of concerns/complaints;
3. Update/amend certain provisions of RMO No. 22-2020, including the duties and responsibilities of concerned officials and offices relative to handling/resolution of concerns/complaints; and



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4. Update/amend the policies and guidelines in the preparation and submission of Reports on Actions Taken of concerned officials/offices, and in communicating the same to the sender/complainant of concerns/complaints.

### III. COVERAGE:

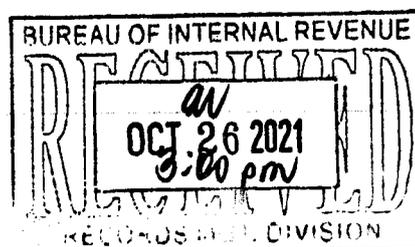
The policies, guidelines and procedures prescribed herein shall be applicable to all BIR-related complaints and concerns transmitted to the Bureau through the 8888 Citizen's Complaint Center, Presidential Complaint Center, BIR eComplaint System, Contact Center ng Bayan, Anti-Red Tape Authority and other feedback mechanism channels.

### IV. DEFINITION OF TERMS

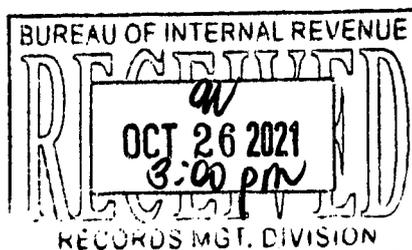
1. "Non-issuance of Official Receipt (NO-OR)" covers complaints and concerns on the non-issuance of Official Receipts (ORs) or Sales Invoices (SIs) and/or the use of OR or SI not duly registered with the BIR, including but not limited to fake or spurious receipts/invoices;
2. "Run After Tax Evaders (RATE)" covers complaints and concerns on individuals and/or entities engaged in tax fraud or evasion activities and other criminal violations under the Tax Code of 1997, as amended;
3. "Disiplina/People Related Concerns" covers complaints/denunciations against erring revenue officials and employees;
4. "System-Related Problem/Services" covers problems on the system components, including process, program, utility, or other part of a computer's operating system that helps to manage different areas of the computer and/or application/software/program. These problems include intermittent connection, system downtime, offline, slow connection, system interruption, etc.;
5. Concrete and specific action refers to actual and factual action to the complaint. It must be within the mandate of the government agency/institution and a clear, exact and relevant response to the caller/complainant;
6. Concerned Office refers to the office being complained and/or the office where the person being complained is assigned. It is the responsible office who shall act and respond to the concerns/complaints within the prescribed processing time; and
7. Monitoring Office refers to the office who shall monitor and evaluate the actions taken initiated by the concerned office. This is usually the process owners that can determine if policies are needed to improve the process.

### V. POLICIES AND GUIDELINES

1. Citizen's concerns/complaints transmitted through the aforementioned complaint channels shall be acknowledged within the same day or the next business day in case it was received by the Bureau on a weekend or holiday. The concerns/complaints shall be categorized and forwarded to the concerned Office (copy furnished the monitoring office, if applicable) as follows:

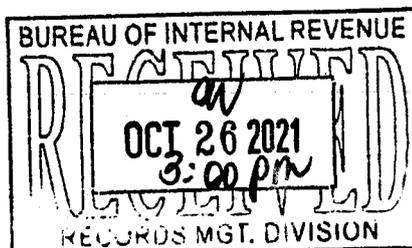


Classification	Concerned Office	Monitoring Office
<b>I. Concerns/Complaints Against BIR Policies/Services/Personnel</b>		
<b>A. System Related</b>		
A.1 Problems on eServices (i.e. Intermittent/system downtime/no email confirmation)	Concerned Revenue Data Center	Information Systems Development and Operations Service; and/or Information Systems Project Management Service
<b>B. Non-system Related</b>		
B.1 Registration/Frontline Service-related transactions (excluding ONETT related transactions)	Office being complained or where the person/s being complained is/are assigned	Client Support Service
B.2 ONETT related transactions		Assessment Service
B.3 Tax Refund/Tax Exemption		
B.4 Tax Clearance		Collection Service
<b>C. "Disiplina"/People Related Concerns</b>		
C.1 Allegations of Misdemeanor; Discourtesy; Fixing, Lost of Docket/Documents and other similar accusations	Office/s where the person/s being complained is/are assigned	<u>Regional Investigation Division/ Internal Affairs Service</u>
C.2 Graft & Corruption / Extortion		DCIR Legal Group – if the official being complained is RD or ACIR
C.3 Non-compliance with Citizen's Charter and other ARTA requirements (i.e. Non-observance of No Noon-Break Policy, Unavailability of Signatory/Officer-of-the-day, Unattended hotline, Inaction to Complaints/Requests Filed within the prescribed processing period; Imposition of Additional Cost, etc.)	Office being complained or where the person/s being complained is/are assigned	Client Support Service
<b>D. Tax Audit Related Concerns</b>		
D.1 Legal Petition Notices; Demand Letters; and other Tax Audit Related Concerns	Office/s where the person/s being complained is/are assigned	<u>Revenue Region</u> - if the official being complained is from RDO; <u>Large Taxpayer Service</u> if the official being complained is from offices under LTS



Classification	Concerned Office	Monitoring Office
<b>II. Concerns/Complaints Against Business Establishments/AABs/Other Private Entities</b>		
<b>A. Tax Payment Related</b>		
A.1 Payment made thru AABs and other external payment channels (i.e. GCash, Paymaya, etc.)	Collection Performance Monitoring Division; and Collection Programs Division	Collection Service
<b>B. Taxpayer Violations</b>		
B.1 No OR/SI, Unlawful pursuit of business, Non-remittance of Withholding Tax by a Withholding Agent, Non-refunding of Withholding Agent, Non-granting of PWD/Senior Citizen Discount, and Other Tax Evasion Activities by a private individual/entity	Revenue District Office having jurisdiction over the Entity / Individual / Withholding Agent committing Tax Evasion Activity	Regional Investigation Division; and Enforcement and Advocacy Service
<b>III. Others (Not complaints)</b>		
A. Commendation	Office Commended or where the person/s commended is/are assigned	<u>Human Resource Development Service</u> - if the personnel being commended is assigned in the National Office; or <u>Administrative and Human Resource Management Division</u> - if the personnel being commended is assigned in the Regional Office or RDO.
B. Suggestion	Office having jurisdiction over the suggested concern	Regional Office/Service having jurisdiction over the concern
C. Request for Assistance	Office having jurisdiction over the requested concern	
D. Inquiry	Office having jurisdiction over the requested concern	

2. If the official being complained is the head of the monitoring office, the immediate superior shall be furnished with a copy of the concerns/complaints and shall serve as the monitoring office;
3. Revenue Official/Personnel who receives concerns/complaints through his/her official BIR eMail account shall respond directly to the sender/complainant,



upon receipt of the eMail, with the following message: "To facilitate the handling/resolution of your concern/complaint, we are providing you with the link to the BIR's Enhanced eComplaint System: [www.bir.gov.ph/index.php/eservices/ecomplaint-home.html](http://www.bir.gov.ph/index.php/eservices/ecomplaint-home.html) where you can directly lodge your concern/complaint to the concerned BIR office."

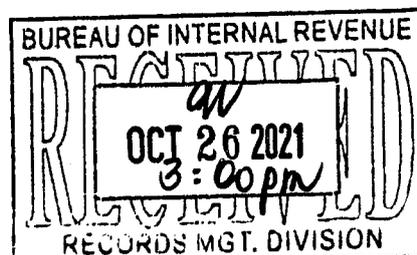
#### 4. Handling of Anonymous Complaints

- 4.1 Anonymous complaint/denunciation with no contact information that does not identify the office and/or personnel being complained shall be deemed closed. No succeeding action shall be taken;
- 4.2 Anonymous complaint/denunciation with verifiable leads shall be forwarded to the concerned office;
- 4.3 All anonymous complaints/denunciations shall be recorded and included in the quarterly report to be submitted to the concerned monitoring offices and the Management Committee (MANCOM).

## VI. ROLES AND RESPONSIBILITIES & REPORTING REQUIREMENTS

### 1. The PIED shall perform the following:

- 1.1 Acknowledge the concern/complaint within the same day upon receipt or the next business day in case received by the Bureau on a weekend or holiday;
- 1.2 Conduct initial evaluation of the concern/complaint to determine the sufficiency of the given information. If necessary, request from the complainant to provide additional information such as but not limited to the specific office and/or personnel being complained.
- 1.3 Process anonymous complaint/denunciation following the policies specified in V.4 of this Order;
- 1.4 Categorize the concern/complaint based on the guidelines specified in V.1 of this Order;
- 1.5 Forward the concern/complaint to the concerned Office for appropriate action (copy furnished the concerned Monitoring Office);
- 1.6 Record the concern/complaint in the PIED database of complaints/concerns;
- 1.7 Monitor the submission and process the reports on actions taken submitted by the concerned Office;
- 1.8 Prepare Quarterly Status Report/Actions Taken on Citizen's Concerns/Complaints using the format in **Annex B** and provide copies of the same to the Monitoring Office; and
- 1.9 Prepare the: i) Quarterly Status Report on Citizen's Concerns/Complaints; and ii) Quarterly Status Report on Commendations, Inquiries, Requests for Assistance and Suggestions received by the Bureau from various channels using the format in **Annex C** and **Annex D**, respectively, and provide copies of the same to the MANCOM.



2. The **Concerned Offices** shall perform the following:

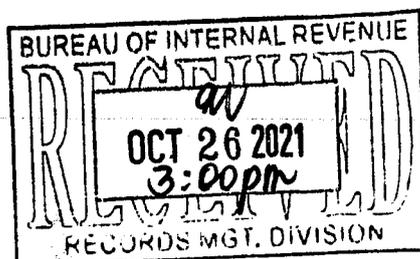
- 2.1 Provide a designated eMail (preferably generic office eMail account) for citizen's concern/complaints;
- 2.2 Assign a responsible focal person and alternate focal person, in case of absence or unavailability of the former, who shall ensure prompt and timely acknowledgment of receipt of concerns/complaints, and the performance of corresponding actions/resolution;
- 2.3 Acknowledge the concern/complaint within the same day upon receipt or the next business day in case it was received on a weekend or holiday by the focal person/alternate focal person;
- 2.4 Check the completeness of the concern/complaint based on pertinent existing regulations;
- 2.5 Perform a concrete and specific action on the concern/complaint;
- 2.6 Respond directly to the citizen/complainant within the prescribed processing period (24 hours for ARTA and 72 hours for 8888, CCB, PCC, etc.) from receipt of the concern/complaint;
- 2.7 Submit a copy of the response and supporting documents/s, if any, to the respective external complaint channels, copy furnished PIED as follows:

Particular	eMail Addresses of External Complaint Channel	PIED eMail Addresses
ARTA	<a href="mailto:complaints@arta.gov.ph">complaints@arta.gov.ph</a>	<a href="mailto:tied_arta@bir.gov.ph">tied_arta@bir.gov.ph</a>
CCB	<a href="mailto:email@contactcenterngbayan.gov.ph">email@contactcenterngbayan.gov.ph</a>	<a href="mailto:hotline8888.complaints@bir.gov.ph">hotline8888.complaints@bir.gov.ph</a>
PCC	<a href="mailto:pcc@malacanang.gov.ph">pcc@malacanang.gov.ph</a>	
8888	<a href="mailto:complaints@8888.gov.ph">complaints@8888.gov.ph</a>	<a href="mailto:bir@8888.gov.ph">bir@8888.gov.ph</a>
BIR eComplaint		<a href="mailto:no-or-complaint@bir.gov.ph">no-or-complaint@bir.gov.ph</a>

- 2.8 Submit Progress Report on Citizen's Concerns/Complaints Received not later than the 15<sup>th</sup> day of each month to respective Regional Director (for focal persons in regional and district offices) or Assistant Commissioner (for focal persons in National Office), copy furnished the PIED, following the format in **Annex A**; and
- 2.9 Ensure timeliness of actions taken (as documented by the reports submitted) which will form part of the Key Performance Indicators of the focal person.

3. The **Monitoring Offices** shall perform the following:

- 3.1 Evaluate the Quarterly Progress Report/Action taken on concerns/complaints; and
- 3.2 Identify the problem and, if necessary, perform appropriate action (i.e. investigation, disciplinary action, policy formulation, etc.) to resolve/avoid



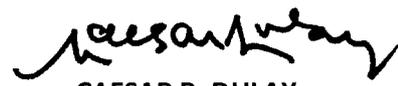
the recurrence of the same problem. Any action taken shall be communicated to the PIED as soon as possible using format in Annex E for documentation purposes.

**VII. REPEALING CLAUSE:**

The provisions of RMO 22-2020, which are inconsistent herewith, are hereby repealed, amended or modified accordingly.

**VIII. EFFECTIVITY:**

This order shall take effect immediately.



CAESAR R. DULAY

Commissioner of Internal Revenue

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