



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

April 22, 2010

REVENUE MEMORANDUM CIRCULAR NO. 37- 2010

SUBJECT: Publishing the full text of the Memorandum of Agreement between the Bureau of Internal Revenue (BIR), the Integrated Bar of the Philippines (IBP), the Philippine Institute of Certified Public Accountants (PICPA) and the Philippine Chamber of Commerce and Industry (PCCI)

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all concerned, quoted hereunder is the full text of the Memorandum of Agreement (MOA) among the Bureau of Internal Revenue (BIR), the Integrated Bar of the Philippines (IBP), the Philippine Institute of Certified Public Accountants (PICPA) and the Philippine Chamber of Commerce and Industry (PCCI) signed on March 18, 2010, at the BIR National Training Center Auditorium, BIR, National Office, Diliman, Quezon City.

“MEMORANDUM OF AGREEMENT

This **Agreement** is made and entered into this 18th day of March 2010 by and among:

BUREAU OF INTERNAL REVENUE (BIR), with principal office address at BIR Building, BIR Road, Diliman, Quezon City, thru its duly authorized representative, Commissioner Joel L. Tan-Torres;

INTEGRATED BAR OF THE PHILIPPINES (IBP), a non-stock, non-profit corporation duly organized and existing under the laws of the Republic of the Philippines, with its principal office address at IBP Bldg. 15 Doña Julia Vargas Avenue, Ortigas Center, Pasig City, thru its duly authorized representative, Justice Santiago M. Kapunan;

PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (PICPA), a non-stock, non-profit corporation duly organized and existing under the laws of the Republic of the Philippines, with its principal office address at 700 Shaw Boulevard, Mandaluyong City, thru its duly authorized representative, Dr. Antonio P. Tecson; and

PHILIPPINE CHAMBER OF COMMERCE AND INDUSTRY (PCCI), a non-stock, non-profit corporation duly organized and existing under the laws of the Republic of the Philippines, with its principal office address at 3rd Floor Employees Compensation Commission Bldg. 355 Sen. Gil Puyat Ave., Makati City, thru its duly authorized representative, Ambassador Francis Chua.

WITNESSETH

WHEREAS:

1. The **BIR, IBP, PICPA** and **PCCI** (herein collectively called as the **Participating Organizations** or **POs**) are willing to undertake a project involving the enhancement of taxpayer service, entitled “**Handang Maglingkod Project**” (HMP);
2. The **POs** have previously undertaken similar projects in the past in 1990, 1992, 1994 and 2009;
3. The **IBP, PICPA** and **PCCI** continue to have nationwide network of chapters that is essential in their participation in the HMP;
4. The **POs** desire to undertake the HMP in order to:
 - (a) Promote fast, efficient, and courteous rendering of service by the BIR to taxpayers;
 - (b) Institute a system for measuring taxpayer satisfaction levels;
 - (c) Provide inputs on the performance measurement of BIR officers; and
 - (d) Foster cooperation between the BIR and private sector organizations.

NOW THEREFORE, for and in consideration of the foregoing premises, the parties hereby agree as follows:

1. The **POs** will actively participate in the conduct of the **HMP** for the year 2010;
2. The **HMP** shall involve the **POs** evaluating the performance of certain BIR offices in undertaking particular taxpayer service related activities and determine the BIR offices which are best able to meet the prescribed performance measures;
3. The **BIR** shall be responsible for the following:
 - 3.1 Overall coordination of the **HMP** and will constitute a project team for this purpose. The project team shall formulate the activities that will be organized for the **HMP**. The project team shall also establish the work plan for said activities;
 - 3.2 Preparation of the necessary materials and documents for the **HMP**, including the issuance to prescribe the guidelines for the **HMP** including Revenue Memorandum Orders to govern taxpayer service related activities;
 - 3.3 Organizing the holding of the activities for the **HMP**, including the launching of the **HMP**, the briefing for the evaluation teams, the evaluation and judging of the **BIR** offices, and the awarding of the best **BIR** office in the HMP; and
 - 3.4 Preparation and implementation of a communication plan for the **HMP**, including getting assistance from the Philippine Information Agency (PIA), preparation and distribution of collaterals for the **HMP**, and any other activity required for the **HMP**.
4. The **IBP, PICPA** and **PCCI** shall be responsible for the following:
 - 4.1 Attendance and participation in the activities mentioned in paragraph 3.3 above;

4.2 Designation of their respective representatives who will be part of the teams for each of the BIR Revenue Regions nationwide and other offices in the National Office to evaluate the performance and activities of the **BIR** offices covered by **HMP**; and

4.3 Provision of inputs on the implementation of the **HMP** on national and local levels.

IN WITNESS WHEREOF, the parties herein have each caused this Memorandum of Agreement to be executed and signed on the date mentioned above.

SIGNED BY:

(Original Signed)

JOEL L. TAN-TORRES

Commissioner of Internal Revenue
BUREAU OF INTERNAL REVENUE

(Original Signed)

JUSTICE SANTIAGO M. KAPUNAN

Officer –In-Charge
INTEGRATED BAR OF THE PHILIPPINES

(Original Signed)

DR. ANTONIO P. TECSON

President
PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

(Original Signed)

AMBASSADOR FRANCIS CHUA

President
PHILIPPINE CHAMBER OF COMMERCE AND INDUSTRY”

All revenue officials and employees are enjoined to give this Circular as wide as publicity as possible.

(Original Signed)

JOEL L. TAN-TORRES

Commissioner of Internal Revenue