

REVENUE MEMORANDUM ORDER NO. 17-2017 issued on August 7, 2017 prescribes the policies and procedures in monitoring the compliance of Top Taxpayers in the twelve (12) Revenue Regions, which contribute the largest share in the total BIR collection, to wit:

1. Revenue Region No. 1 – Calasiao, Pangasinan
2. Revenue Region No. 4 – San Fernando, Pampanga
3. Revenue Region No. 5 – Caloocan City
4. Revenue Region No. 6 – Manila
5. Revenue Region No. 7 – Quezon City
6. Revenue Region No. 8 – Makati City
7. Revenue Region No. 9A – CaBaMiRo
8. Revenue Region No. 9B – LaQueMar
9. Revenue Region No. 12 – Negros Island Region
10. Revenue Region No. 13 – Cebu City
11. Revenue Region No. 16 – Cagayan de Oro
12. Revenue Region No. 19 – Davao City

The Top 500 non-individual taxpayers of the said Revenue Regions who satisfy the criteria for Large Taxpayers under Revenue Regulations No. 17-2010, but have not been notified by the Commissioner of the Internal Revenue as such, shall be covered by the Order, except the National Government Agencies; Local Government Units; Government-Owned and -Controlled Corporations and State Universities and Colleges. Said Top Taxpayers shall comprise the Medium Taxpayers segment of the BIR and shall be monitored by their respective Regional Office.

A Regional Monitoring Team, which shall be directly under the supervision of the Regional Director, shall be created to perform the functions specified in the Order.

A National Monitoring Team shall be created to oversee the performance of the Regional Monitoring Teams, undertake a national analysis of taxpayer compliance, and provide specific guidelines on the operations of the regional teams.