

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

June 18, 2008

REVENUE MEMORANDUM ORDER NO. 26 - 2008

**TO : Deputy Commissioner for Operations
Assistant Commissioners, Head Revenue Executive Assistants
Regional Directors, Revenue District Officers, Division Chiefs
and Other Officers Concerned**

**SUBJECT : Adjustments to RMO 17-2008 on the Allocation of the
CY 2008 BIR Collection Goal By Implementing Office
Affected by Data Updates, Among Others**

I. Objective

The purpose of this Memorandum is to adjust the collection goals per RMO 17-2008 affected by the following:

- A.) Update in the change of regional address of delisted large taxpayers;
- B.) Update of collection data of particular delisted taxpayers (mining and mergers); and
- C.) Realignment of goals by period and by implementing office affected by abovementioned update on collection data, taxpayer address and emerging trend of collections.

II. Data Used

The following data were used in the adjustments of the goal allocation:

- A.) Update in the change of regional address of delisted Large Taxpayers;
- B.) Tax payments data of mining corporations (enlisted to LT Excise Group) with supporting documents received from the implementing offices concerned as of June 18, 2008. Other 2007 data submitted, but without supporting documents (e.g. returns and official receipts) were not considered in this adjustment;
- C.) CY 2007 and January-April, 2008 collection reports from RAD by implementing office; and

D.) Revised Excise Tax collection goal allocation provided by the LT-Excise Group

III. Goal Allocation Adjustment Methodology

A.) General Methodology

1. Based on updated data, the procedure in RMO 17-2008 was followed to arrive at the total annual goal of each of the implementing offices. Adjustments of annual collection goals are limited to the following affected implementing offices: LT Regular, LT Excise, LTDOs, Regions 5, 6, 7, 8, 9, 16, 17, 19.
2. Revised quarterly goals of all implementing groups (Large Taxpayers Group and Regions) were based on CY 2007 Refined Collection multiplied by the GDP growth of 10.21% and the remaining goal was proportionately allocated based on emerging trend of collections (2008).
3. Adjustment in collection goal of implementing offices, by major tax type shall be determined by emerging trends based on January to April 2008. Monthly collection data by major tax type and implementing office shall be provided by the Revenue Accounting Division to the Statistics Division. This is to supplement section III.B.2 of this memorandum.

B.) Goal Allocation By Revenue District Office/Implementing Unit

The Regions shall prepare the adjusted breakdown by revenue district office, by period and by tax type in consultation with the collecting offices (RDOs), the result of which shall be subject to review and approval by the Commissioner

1. Total Taxes

The Regions shall prepare the adjusted breakdown by revenue district office, by period and by total taxes following the goal allocation in Tables 2 and 3. Other details by period shall be faxed by the Statistics Division to the region. Deadline for submission is **June 27, 2008**. This breakdown shall be submitted in hard copy to *The Assistant Commissioner, Policy and Planning Service, Attention: Chief, Statistics Division* for consolidation. An electronic copy of the breakdown by RDO/implementing unit which matches the hard copy submitted shall be forwarded to either of the following:

ferdelita.aquino@bir.gov.ph or cynthia.santos@bir.gov.ph

2. By Major Tax Type

The breakdown by tax type shall be provided by the Statistics Division to all implementing offices after receipt of base data from Revenue Accounting Division (RAD) as mentioned in section III.A.3. Deadline for RAD to submit collection data (by tax type and region) to Statistics Division is June 25, 2008. The Statistics Division shall forward the allocation by tax type to the regions on or before June 30, 2008.

In light of the above, deadline for submission of goal allocation by district office and by major tax type is on **July 4, 2008**. This report shall be submitted in hard copy to *The Assistant Commissioner, Policy and Planning Service, Attention: Chief, Statistics Division* for consolidation. An electronic copy of the breakdown by RDO/implementing unit which matches the hard copy submitted shall be forwarded to either of the following:

ferdelita.aquino@bir.gov.ph or cynthia.santos@bir.gov.ph

IV. List of Tables

TABLE 1 (Annex C, RMO 17-2008)	Revised CY 2007 Collection Refinements for CY 2008 Goal Allocation by Implementing Office
TABLE 2 (Annex C-1, RMO 17-2008)	Revised Collection Goal Allocation By Implementing Office, CY 2008
TABLE 3 (Annex D-2, RMO 17-2008)	Revised Quarterly Total Collection Goal Allocation By Implementing Office, CY 2008

VI. Effectivity

This Order takes effect immediately.

(Original Signed)
LILIAN B. HEFTI
Commissioner of the Internal Revenue