

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

July 1, 2003

REVENUE MEMORANDUM ORDER NO. 28-2003

SUBJECT : Amending Pertinent Provisions of Revenue Memorandum Order No. 16-2003 Relative to the BIR Text Raffle Promo: "Bayan, I-txt ang Resibo"

TO : All Assistant Commissioners, Regional Directors, Revenue District Officers and Other Internal Revenue Officers Concerned

I. Objectives

This Order is being issued to amend pertinent provisions of RMO 16-2003 relative to Section II – Definition of Terms, Section III – Policies, Section IV – Mechanics, and Section V – Draw Dates and Prizes.

II. Amendatory Provisions

a) Section II – Definition of Terms is hereby amended to read as follows:

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7. Daily Draw – The daily draw shall cover the working days of the week beginning June 2 until September 29, 2003 except special and regular non-working holidays.

8. Monthly Draw – There shall be three (3) monthly draws to be held on the last working day of June, July and September, 2003.

9. Anniversary Draw – There shall be an Anniversary Draw to be held on August 29, 2003.

b) Section III – Policies is hereby amended to read as follows:

In order to attain the objectives, the following policies are hereby prescribed:

1. The raffle of official receipts shall be conducted as follows:

- a. **Daily Draw** – there shall be nationwide daily draws to be held on the following dates:

June 2 – June 27, 2003
July 1 – July 30, 2003
August 1 – August 28, 2003
September 1 – September 29, 2003

- b. **Monthly Draw** – there shall be nationwide monthly draws to be held on the following dates:

June 30, 2003
July 31, 2003
September 30, 2003

- c. **Anniversary Draw** – there shall be nationwide Anniversary Draw to be held on August 29, 2003

- d. **Bonanza Draw** – there shall be a Bonanza draw if there is an accumulated savings from the allotted fund. The said draw shall be announced by the BIR.

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2. All official receipts, SI/CI and CRM/POS receipts issued by professionals, business and/or commercial establishments for purchases of goods and services by consumers, *as well as official receipts (Accountable Form No. 51) issued by any government office or agency*, shall qualify for the raffle. *For official receipts issued by a government office or agency, the OR # to be indicated in the entry shall be the serial number (e.g. ACF2002 00205873).*

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9. A consumer who reports to the BIR the name and address of the professional/business/commercial establishment, which did not issue a receipt, may be entitled to ***a cash prize equivalent to ten percent (10%) of the penalties imposed and collected but not to exceed P1,000.00 per establishment regardless of the number of official receipts not issued*** to be taken from the ₱50 Million appropriated for the maintenance and other operating expenses as provided for under Special Provision No. 2 of the FY 2002 General Appropriations Act.

The cash prize shall be awarded immediately after verification and investigation by the concerned RDO – that the report has been found to be true and the corresponding assessment has been made and the penalties are imposed and collected – and after funding requirements thereof has been determined by the concerned BIR office.

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11. The Receipt Verification Teams being referred in this issuance are the same teams created per RMO 19–2003 relative to the guidelines in the verification of receipts submitted as entries in the 2003 BIR Text Raffle Promo entitled “**Bayan, I-txt ang Resibo**”, namely:

Revenue District Office (RDO) Receipt Verification Team shall be composed of the following:

Head: Assistant Revenue District Officer (ARDO)
Members: Taxpayer Assistance Section (TAS)

Large Taxpayers District Office (LTDO) Receipt Verification Team shall be composed of the following:

Head: Assistant Chief, LTDO
Members: LTDOs' Tax Assistance Unit

National Office (NO) Receipt Verification Teams shall be composed of the following:

Team I
Head: Assistant Chief, Large Taxpayers Assistance Division I (LTAD I)
Members: LTAD I personnel

Team II
Head: Assistant Chief, Large Taxpayers
Assistance Division II (LTAD II)
Members: LTAD II personnel

c) Section IV – Mechanics is hereby amended to read as follows:

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10. Consolation prize winners shall receive text advisory with instructions on how to claim the prize:
 - a) AS per text advisory, the winner shall call and inform ISOS-DC Help Desk as to where he/she prefers to claim the prize. The winner has the option to choose from which office he/she will claim the prize: the National Office (NO) or the Revenue District Office (RDO). The choice of the RDO from which the prize will be claimed shall be regardless of whether the winner is registered with the said RDO or not;
 - b) The Help Desk shall then inform the Taxpayer Information and Education Division (TIED) and the office (NO or RDO) identified by the winner where he/she would claim the prize;
 - c) If the winner claims the prize at the NO, the winner shall proceed to TIED and present the receipt, the text message and proper identification. TIED shall verify the text message, receipt and ID. If valid, TIED shall award the prize and delete the text message;
 - d) If the winner claims the prize at the RDO, TIED will forward the same to the RDO identified and chosen by the winner. The winner shall then proceed to the said RDO and present the receipt, the text message and proper identification to the RDO Verification Team. The RDO Verification Team shall validate the text message, receipt and ID. If valid, the team shall award the prize and delete the text message.

11. For the Daily Draw, the following rules shall apply:

- a) A lucky texter electronically drawn in the daily draw shall be informed through text within one (1) working day from the draw date that he/she won in the text promo.
- b) Per text advisory, the winner shall call and inform ISOS-DC Help Desk as to where he/she prefers to claim the prize. The winner has option to choose the office from which to claim the prize: NO or RDO. The winner shall not be limited to claim the prize from the RDO where he/she is registered.
- c) Help Desk shall then inform the BIR office (NO or RDO) where the winner will claim the prize and which office shall expect the said winner for verification. Help Desk shall likewise inform the Taxpayer Assistance Service (TAS) and TIED.
- d) If the winner claims the prize in the National Office, the winner shall proceed to the Large Taxpayer Assistance Division I (LTAD I) or the Large Taxpayer Assistance Division II (LTAD II) Verification Team. Otherwise, the winner shall proceed to the RDO he/she identified and chose.
- e) The Receipt Verification Teams in the NO/RDO shall entertain the winner regardless of whether or not he/she is registered with the said BIR office.
- f) The Receipt Verification Teams in the NO/RDO shall:
 - ascertain the identity of the lucky texter through valid identification papers to be presented by the lucky texter, such as Driver's License, SSS I.D., TIN Card, Company I.D., School I.D., or Voter's I.D.; and
 - properly validate the content of the text message received by the texter notifying him/her as winner and the original receipt, which was used by the said texter as basis of the entry.

g) After proper validation the Receipt Verification Teams in the NO/RDO shall:

- issue a "Claim Your Prize Notice" to the winning texter (see Annex "A"), which shall contain, among others, when and where to claim the prize;
- ask the winner to sign the "waiver which declares, among others, that he/she has no BIR relatives within the 2nd degree of consanguinity or affinity" (see Annex "B") and send the same to NO – Personnel Division for verification;
- get the original receipt (the winning entry) and reproduce certified true copies of the same;
- immediately notify the NO – Financial and Administrative Service (NO – FAS), through fax or other means, of the name and address of the winning texter signifying that it has been duly validated (see Annex "C");
- forward the duly validated original receipt and a copy of Annex "C" to the NO – TAS / Regional Office (RO) – Administrative Division, within one (1) working day after validation; and
- endorse the certified true copy of the receipt to the BIR office (LTAD I/II, LTDO, or RDO) where the merchant (issuer) is registered for validation of the receipt issuer.

h) The NO – FAS shall cause the transfer of funds for the prizes to the RO – Finance Division concerned, if the prize would be claimed in the RO/RDO, within one (1) working day following the receipt of the notification.

i) The RO – Administrative Division shall:

- Prepare the Disbursement Voucher and check upon receipt of the duly validated original receipt and copy of Annex "C" for the winning texter; and

- release the check to the winner upon surrender of the "Claim Your Prize Notice".

In cases where the winner is situated in an area very far from the Regional Office, the check shall be forwarded to the RDO that validated the receipt for its release to the winner.

- j) The NO – TAS shall prepare the Disbursement Voucher upon receipt of the duly validated original receipt and copy of Annex "C" for the winning texter and then forward said voucher together with the supporting documents to NO – Budget Division for funding.
- k) The NO – General Services Division shall thereafter prepare the check and release it to the winner upon surrender of the "Claim Your Prize Notice"
- l)
 - 1) The Receipt Verification Teams of the merchant upon receipt of the certified true copy of the receipt shall:
 - validate the authenticity of the receipt vis-à-vis registration data per RMO 19-2003;
 - if valid:
 - a) notify the issuer through mail that he/she won, indicating the date when and office where the prize could be claimed (see Annex "D");
 - b) immediately notify NO – FAS through fax or other means, of the name and address of the merchant (receipt issuer) signifying that it had been duly validated (see Annex "C"); and
 - c) forward the duly validated certified true copy of the receipt and a copy of Annex "C" to the NO – TAS / RO – Administrative Division, within one (1) working day after validation;
 - if invalid, submit the findings through the Revenue District Office to the NO – Tax Fraud Division / RO – Special Investigation Division (RO – SID), whichever is applicable.

2) The NO – FAS shall cause the transfer of funds for the prizes to the RO – Finance Division concerned, if the prize would be claimed in the RO/RDO, within one (1) working day following the receipt of the notification.

3) The RO – Administrative Division shall:

- Prepare the Disbursement Voucher and check upon receipt of the duly validated certified true copy of the original receipt (owned by the texter) and the copy of Annex "C" for the receipt issuer; and
- release the check to the winner upon surrender of the "Claim Your Prize Notice".

In cases where the winner is situated in an area very far from the Regional Office, the check shall be forwarded to the RDO that validated the receipt for its release to the winner.

4) The NO – TAS shall prepare the Disbursement Voucher upon receipt of the duly validated certified true copy of the receipt (of the winning texter) and copy of Annex "C" for the receipt issuer and then forward said voucher together with the supporting documents to NO – Budget Division for funding.

5) The NO – General Services Division shall thereafter prepare the check and release it to the winner upon surrender of the "Claim Your Prize Notice".

12. For the Monthly / Anniversary Draw, the following rules shall apply:

- a) A lucky texter electronically drawn in the daily draw shall be informed through text within one (1) working day from the draw date that he/she won in the text promo;

- b) Per text advisory, the winner shall call and inform ISOS-DC Help Desk as to where he/she prefers to claim the prize. The winner has option to choose the office from which to claim the prize: NO or RDO. The winner shall not be limited to claim the prize from the RDO where he/she is registered;
- c) Help Desk shall then inform the BIR office (NO or RDO) where the winner will proceed for validation. Help Desk shall likewise inform the Taxpayer Assistance Service (TAS) and TIED.
- d) The Receipt Verification Teams in the NO/RDO shall entertain the winner regardless of whether or not he/she is registered with the said BIR office.
- e) The Receipt Verification Teams in the NO/RDO shall:
 - ascertain the identity of the lucky texter through valid identification papers to be presented by the lucky texter, such as Driver's License, SSS I.D., TIN Card, Company I.D., School I.D., or Voter's I.D.; and
 - properly validate the content of the text message received by the texter notifying him/her as winner and the original receipt, which was used by the said texter as basis of the entry
- f) After proper validation the Receipt Verification Team in the NO/RDO shall:
 - issue a "Claim Your Prize Notice" to the winning texter (see Annex "A"), which shall contain, among others, when and where to claim the prize;
 - ask the winner to sign the "waiver which declares, among others, that he/she has no BIR relatives within the 2nd degree of consanguinity or affinity" (see Annex "B") and send the same to NO – Personnel Division for verification;
 - get the original receipt (winning entry) and reproduce certified true copies of the same;

- immediately notify the NO – Financial and Administrative Service (NO – FAS), through fax or other means, of the name and address of the winning texter signifying that it has been duly validated (see Annex "C");
- forward the duly validated original receipt and copy of Annex "C" to the NO – TAS / RO – Administrative Division, within one (1) working day after validation; and
- endorse the certified true copy of the receipt to the BIR office (LTAD I/II, LTDO, or RDO) where the merchant (issuer) is registered, *in case of the Anniversary Draw (August 29, 2003) winner only* for validation of the receipt issuer.

- g) The NO – FAS shall cause the transfer of funds for the prizes to the RO – Finance Division concerned, if the prize would be claimed in RO/RDO, within one (1) working day following the receipt of the faxed notification.
- h) The RO – Administrative Division shall:
- Prepare the Disbursement Voucher and check upon receipt of the duly validated original receipt and copy of Annex "C" for the winning texter; and
 - release the check to the winner upon surrender of the "Claim Your Prize Notice".

In cases where the winner is situated in an area very far from the Regional Office, the check shall be forwarded to the RDO that validated the receipt for its release to the winner.

- i) The NO – TAS shall prepare the Disbursement Voucher upon receipt of the duly validated original receipt and copy of Annex "C" for the winning texter and then forward said voucher together with the supporting documents to NO – Budget Division for funding.

- j) The NO – General Services Division shall thereafter prepare the check and release it to the winner upon surrender of the "Claim Your Prize Notice"
- k) 1) The Receipt Verification Team of the merchant (**Anniversary Draw Winner**) upon receipt of the certified true copy of the receipt shall:
 - validate the authenticity of the receipt vis-à-vis registration data per RMO 19-2003;
 - if valid:
 - a) notify the issuer through mail that he/she won, indicating the date when and office where the prize could be claimed (see Annex "D");
 - b) immediately notify NO – FAS through fax or other means, of the name and address of the merchant (receipt issuer) signifying that it had been duly validated (see Annex "C");
 - c) forward the duly validated certified true copy of the receipt and copy of Annex "C" to the NO – TAS / RO – Administrative Division, within one (1) working day after validation;
 - if invalid, submit the findings through the Revenue District Office to the NO – Tax Fraud Division / RO – Special Investigation Division (RO – SID), whichever is applicable.
 - 2) The NO – FAS shall cause the transfer of funds for the prizes to the RO – Finance Division concerned, if the prize would be claimed in the RO/RDO, within one (1) working day following the receipt of the notification.
 - 3) The RO – Administrative Division shall:
 - Prepare the Disbursement Voucher and check upon receipt of the duly validated certified true copy of the original receipt (owned by the texter) and the copy of Annex "C" for the receipt issuer; and

- release the check to the winner upon surrender of the "Claim Your Prize Notice".

In cases where the winner is situated in an area very far from the Regional Office, the check shall be forwarded to the RDO that validated the receipt for its release to the winner.

- 4) The NO – TAS shall prepare the Disbursement Voucher upon receipt of the duly validated certified true copy of the receipt (of the winning texter) and copy of Annex "C", and then forward said voucher together with the supporting documents to NO – Budget Division for funding.
- 5) The NO – General Services Division shall thereafter prepare the check and release it to the winner upon surrender of the "Claim Your Prize Notice".

d) Section V – Draw Dates and Prizes is hereby amended to read as follows:

MONTH	DAILY DRAWS	MONTHLY DRAWS
JUNE 2003	<p>Date: June 2 – June 27</p> <p>1 winner daily @ P5,000 – texter 1 winner daily @ P5,000 – issuer</p> <p>Daily consolation prize winners</p>	<p>Date: June 30</p> <p>1 winner @ P1 Million (texter)</p>
JULY 2003	<p>Date: July 1 – July 30</p> <p>1 winner daily @ P5,000 – texter 1 winner daily @ P5,000 – issuer</p> <p>Daily consolation prize winners</p>	<p>Date: July 31, 2003</p> <p>1 winner @ P1 Million (texter)</p>
BONANZA DRAW	<p>Draw Date to be determined:</p> <p>2 winners @ 20,000 – texter 2 winners @ 30,000 – issuer</p>	

MONTH	DAILY DRAWS	MONTHLY DRAWS
AUGUST 2003 (Anniversary Draw)	<p>Date: August 1 – August 28</p> <p>1 winner daily @ P5,000 – texter 1 winner daily @ P5,000 – issuer</p> <p>Daily consolation prize winners</p>	<p>Date: August 29</p> <p>1 winner @ P1 Million (texter) 1 winner @ P1 Million (issuer)</p>
SEPTEMBER 2003	<p>Date: Sept 1 – Sept 29</p> <p>1 winner daily @ P5,000 – texter 1 winner daily @ P5,000 – issuer</p> <p>Daily consolation prize winners</p>	<p>Date: September 30, 2003</p> <p>1 winner @ P1 Million (texter)</p>

Prizes are tax paid

III. Effectivity

This order shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
 Commissioner of Internal Revenue