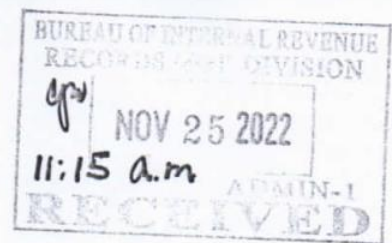




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
*National Office Building*  
Quezon City



November 7, 2022

REVENUE MEMORANDUM ORDER NO. 52-2022

**SUBJECT:** Review and Validation of Accomplishments of RDOs under the Taxpayer Awareness Program

**TO:** All Revenue District Officers, Regional Directors and Other Concerned Revenue Officials and Employees

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**I. BACKGROUND**

Since the implementation of the Taxpayer Awareness Program (TAP) in 2020, the level of tax information dissemination activities being conducted by the Revenue District Offices (RDOs) kept on increasing thereby making the review and validation of TAP accomplishments more challenging and difficult, particularly in relation to the dissemination of tax information via the social media.

In view of the foregoing, there is a need to amend the guidelines on the review and validation of Revenue District Offices' accomplishments under the TAP by highlighting the role of the regional officials in ensuring the quality and accuracy of the TAP reports submitted in the BIR National Office.

**II. OBJECTIVES**

This Order is being issued to:

1. Prescribe the amended guidelines on the review and validation of Revenue District Offices' accomplishments under the Taxpayer Awareness Program (TAP); and
2. Prescribe the revised templates in the reporting and evaluation of accomplishments under the TAP.

**III. GUIDELINES**

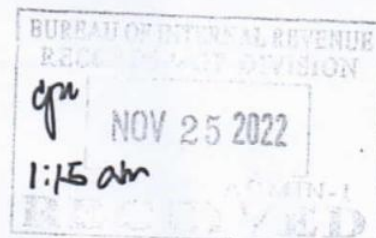
The guidelines in the giving of Points to the tax information dissemination activities of the Revenue District Offices (RDOs) prescribed under Revenue Memorandum Order (RMO) No. 27-2022 shall be strictly observed. There are, however, some amendments on the guidelines pertaining to the review and validation of Revenue District Offices' accomplishments under the Taxpayer Awareness Program (TAP) that are specified hereunder.

1. The **Assistant Regional Director** of the Revenue Region, as the designated Sub-Social Media Team Head in the Regional Office who has the responsibility to ensure the accuracy



and quality of the content published in the respective social media sites (*per RMO No. 7-2022*), shall **directly oversee and supervise the verification and validation of the RDO's TAP Accomplishment Report.**

2. The region's Client Support Unit (CSU) Head, under close supervision of the Assistant Regional Director, shall verify/validate the Points indicated by the RDO in the submitted TAP Accomplishment Report (Annex B1) based on the documentation of taxpayer awareness activities compiled and submitted to the respective Regional Office by the RDOs (thru their Client Support Section Chief).
3. The Total Points earned and the Average Points Per Month of the RDO for the semester shall be computed by the CSU Head and indicated in the RDO's TAP Accomplishment Report (Annex B1), which shall be signed by the CSU Head and **Certified True and Correct by the Assistant Regional Director**. A copy of the validated/signed TAP Accomplishment Report shall be furnished to the respective Revenue District Officer, for feedback purposes.
4. The CSU Head shall prepare the 1<sup>st</sup> Semester/Annual **Evaluation Report on Operational KPI (TAP)** of the region (using the format in Annex B2/Annex B3) to be signed by the CSU Head and **Certified True and Correct by the Regional Director** (with initial by the Assistant Regional Director). The said Evaluation Report shall reflect the **Ranking of the RDOs** in the region based on the RDOs' computed/validated Total Points and Average Points Per Month for 1<sup>st</sup> Semester/Calendar Year (as reflected in each RDO's semestral TAP Accomplishment Report – Annex B1). The **Score** of each RDO shall also be indicated in the Evaluation Report based on the increased KPI Weight of 3.00 per RMO No. 25-2022, following the matrix in Section III.5 of RMO No. 27-2022.
5. The region's 1<sup>st</sup> Semester/Annual **Evaluation Report on Operational KPI (TAP)**, together with copy of the **RDOs' semestral TAP Accomplishment Reports**, shall be submitted to the ACIR, Client Support Service (thru the Internal Communications Division) **on or before the 20<sup>th</sup> day of the month following each semester.** A copy of the Regional Office's signed Evaluation Report on Operational KPI (TAP) shall be furnished to the region's Revenue District Officers, for feedback purposes.
6. Based on the Evaluation Report on Operational KPI (TAP) submitted by the Regional Offices, the Internal Communications Division (ICD) shall prepare the **Consolidated Evaluation Report on Operational KPI (TAP)** for 1<sup>st</sup> Semester and for the Calendar Year (in compliance with RMO No. 25-2022) using the format in Annex C1 and Annex C2, respectively. Copy of the said Consolidated Evaluation Reports shall be submitted to the ACIR, Planning and Management Service by the ACIR, Client Support Service on or before August 25 (for 1<sup>st</sup> Semester)/February 25 (for the Calendar Year, as specified in RMO No. 25-2022), copy furnished the Regional Directors.
7. Though the "Posting of Tax Information Materials in Social Media" (Facebook, YouTube and Twitter) shall **no longer be reported under the TAP** per RMO No. 27-2022, the following guidelines/reminders shall be strictly followed/observed in the conduct of the said activity:





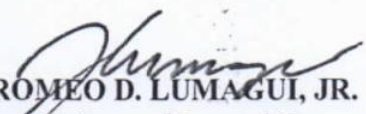
- a. The use of personal social media accounts in the "Posting of Tax Information Materials in Social Media" is prohibited.
  - b. The posting of tax information materials shall be done only in the district offices' official social media account/s reported to the Public Information and Education Division (PIED) per Section V.5 of RMO No. 7-2022 and published in Revenue Memorandum Circular No. 138-2022.
  - c. RDOs that have no social media account created and communicated to PIED will automatically get zero (0) on the activity "Posting of Tax Information Materials in Social Media".
  - d. The information materials to be posted in social media should be relevant and should focus/highlight the Philippine tax laws and the provisions of revenue regulations/issuances, including information on the BIR's electronic services and programs/projects, such as those under the Digital Transformation Program. Posting of tax quotes and tax trivias that are not relevant to taxpayers in the Philippines should be avoided as well as posting of press releases prepared by other entities (except the DOF and PCOO) since their content may not be accurate and may only cause confusion among taxpayers.
8. The tax information materials prepared and posted by the RDOs in their official social media accounts that are printed and distributed to taxpayers or posted (in tarpaulin) in conspicuous places shall be given corresponding Points for the said activities following the guidelines in RMO No. 27-2022, for as long as they are reported in the RDOs' Annex A and Annex B1.
  9. The amended report templates (Annexes A, B1 and B2), including Annex B3, shall be used by the RDOs in reporting their accomplishments on the TAP while the amended Annexes C1 and C2 shall be used by the Internal Communications Division in consolidating the Evaluation Report on Operational KPI (TAP) for 1<sup>st</sup> Semester and for the Calendar Year.

#### IV. REPEALING CLAUSE

This Order revises the provisions in RMO Nos. 31-2020, 20-2021, 27-2022 and other revenue issuances inconsistent herewith.

#### V. EFFECTIVITY

This Order takes effect immediately.

  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

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