

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

August 13, 2013

**REVENUE MEMORANDUM ORDER NO. 12-2014**

**SUBJECT : Implementation of the Information Asset Classification Guidelines**

**TO : All Internal Revenue Officials, Employees and Others Concerned**

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As a public office tasked to perform collections from the taxpayers of the Philippines, the Bureau of Internal Revenue (BIR) recognizes the minimum requirements to secure its most valuable assets through classification. This approach is essential in maintaining the confidentiality, integrity and availability of assets entrusted to the Bureau. These guidelines are vital as services and information are offered in multiple channels.

The Information Asset Classification Guidelines (Annex A) aims to establish a standard approach to classify information assets across all delivery mechanisms of on-line and physical 'over-the-counter' services for both electronically and non-electronically stored information. The guideline includes the security classification schema and the security classification process (i.e., identification of information assets, owner identification, limiting duration of classification). It also established the basic security controls (i.e., filing and marking, reclassification of information, storage) which serves as protection when handling and dealing with the Bureau's information assets.

Henceforth, to ensure faithful compliance and awareness on the classification of assets owned by and entrusted to the Bureau, the revenue officials, employees and related third parties are enjoined to read the same and be familiar with its provisions.

This Order shall take effect immediately.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue