



Bringing In Revenues
for Nation-Building

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



19 MAY 2025

REVENUE MEMORANDUM ORDER NO. 025-2025

SUBJECT : Revised Customer Satisfaction Survey Form and Updated Survey Working Paper Under the Client Support Service

TO : All Concerned Internal Revenue Officials and Personnel

This Order is issued to prescribe the Revised Customer Satisfaction Survey Form and its Updated Working Paper pursuant to Revenue Memorandum Order (RMO) No. 31-2024 issued on August 8, 2024, due to the following changes made in the 2025 BIR Citizen's Charter (1st Edition):

1. Renaming of the following Frontline services:

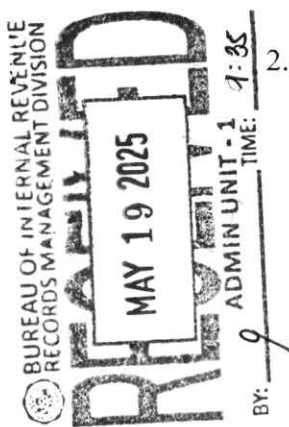
- a. Application for Closure of Business – Head Office Subject to Audit with Issuance of Tax Clearance (Excluding the Audit Process Processing Time) – Code S28
- b. Application for Closure of Business – Branch without Tax Liabilities – Code S28-C

2. Addition of new frontline services under the Client Support Service pursuant to Operations Memorandum Nos. 45-2024 and 48-2024:

- a. Processing of Permit to Use Loose-Leaf Books of Accounts/Invoices/Other Accounting Records – Code S27
- b. Application for Closure of Business – Head Office Not Subject to Audit with Issuance of Tax Clearance – Code S28-A
- c. Application for Closure of Business – Branch with Tax Liabilities – Code S28-B

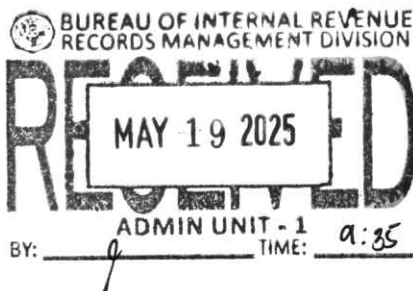
Relative thereto, the Revised Customer Satisfaction Survey Form (Annex A) shall be used by all BIR Frontliners/Officers under the Client Support Section to get customer feedback on the delivery of frontline services.


Moreover, all Revenue District Offices shall use the Updated Matrix of Actions Taken/ To Be Taken Report Format (Annex B). All Client Support Unit Heads shall use the Updated Survey Working Paper (Annexes C-E) in processing the Survey Results of registration-related frontline services only; and submit the same to the Taxpayer Service Programs and Monitoring Division on or before the 10th day of the month via email at tspmd_tas@bir.gov.ph.



All Frontliners in the Client Support Section shall administer the survey to **ALL taxpayers with completed transaction** either via the provided survey link, Quick Response (QR) Code, or manual survey form. A transaction is considered complete when the final step in the availed frontline service (per the BIR Citizen's Charter) is made/completed by the taxpayer. All Frontliners must ensure that the manual survey forms are properly filled-out and that there are no blank fields left by the taxpayers.

This Order takes effect beginning on **June 02, 2025**.




ROMEO D. LUMAGUI JR.
Commissioner of Internal Revenue