

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

December 4, 2007

**REVENUE MEMORANDUM CIRCULAR NO. 80-2007**

**SUBJECT : Prescribing the Establishment of “BIR-On-Wheels” by the Revenue District Offices Where there are Taxpayers Engaged in the Business of Privilege Stores / “Tiangges”, Bazaars and Like Establishments**

**TO : All Internal Revenue Officers and Others Concerned.**

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In line with the Bureau of Internal Revenue’s thrust of enhancing public service by delivering fast, efficient and courteous service to the taxpaying public and the need to monitor establishments in the issuance of required Official Receipts, the Revenue District Officers are hereby directed to establish “BIR-On-Wheels” (BOW) on commercial centers such as privilege stores/”tiangges”, bazaars and like establishments frequented by the public during this holiday season. The BOW shall be opened everyday, including weekends starting December 5, 2007 to December 28, 2007 from 11:00 in the morning to 6:00 in the evening. It shall be manned by at least two (2) Revenue Officers who shall:

- assist the buying public in ensuring that they are issued the required Official Receipts by subject commercial establishments;
- monitor establishments as well as their organizer, if any, relative to the issuance of Official Receipts and compliance with required tax rules and regulations;
- apprehend selling taxpayers found violating existing rules and regulations on issuance of Official Receipts and registration requirements.

All concerned are hereby enjoined to be guided accordingly and give this circular as wide a publicity as possible.

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