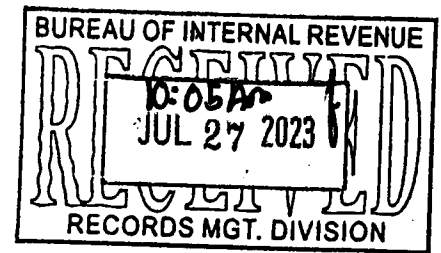




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
National Office Building  
Quezon City



July 20, 2023

**REVENUE MEMORANDUM ORDER NO. 27-2023**

**TO :** All Revenue Officials and Employees Concerned

**SUBJECT :** Amending RMO No. 15-2023, Prescribing the Revised Allocation of the CY 2023 BIR Collection Goal, by Implementing Office

**I. BACKGROUND:**

This has reference to the revised BIR collection target for CY 2023 which was approved by the Development Budget Coordination Committee (DBCC) last June 9, 2023. The Bureau's CY 2023 Revised Revenue Target was increased to ₱2,639,174 Million and is higher by ₱40,047 Million or 1.54% from the previous goal of ₱2,599,127 Million and ₱303,500 Million or 12.99% from CY 2022 collection of ₱2,335,674 Million. The revised breakdown by tax type was based on the Medium-Term Revenue Program (MTRP) received on June 19, 2023.

**II. OBJECTIVE:**

This Order is being issued to amend Revenue Memorandum Order (RMO) No. 15-2023 dated April 11, 2023.

**III. AMENDMENT:**

Certain provisions of Sec. IV on General Policies and Guidelines of RMO No. 15-2023, are hereby amended as follows:

**A. Data Used**

1. CY 2022 Actual Collection from Revenue Accounting Division (RAD), as reconciled with the Bureau of the Treasury (BTr), as of March 14, 2023.
2. Data considered as refinements to CY 2022 Collection from Operations:
  - a. Non-recurring transactions from January to December 2022, which include those that qualified within the threshold prescribed under RA No. 9335 (Lateral Attrition Act), collections from e-Sabong which will be discontinued in CY 2023 and other special non-recurring transactions which account for at least 4% of CY 2022 total annual collection of the RDOs (Source: RRs/RDOs Reports submitted as of July 20, 2023);
  - b. Collections from Estate Tax Amnesty from January to December 2022 (Source: Assessment Performance Monitoring Division Report as of January 26, 2023);

- c. Updated monthly collections from enlisted Large Taxpayers (Source: ISDOS/ISG, as extracted from ITS-CBR as of June 19, 2023). However, these exclude collections from Capital Gains Tax as well as Creditable Withholding Taxes on the Sale of Real Property and the corresponding Documentary Stamp Taxes, which shall remain with the RDO having jurisdiction of where the property is located;
  - d. Updated monthly collections from delisted Large Taxpayers (Source: ISDOS/ISG, as extracted from ITS-CBR as of May 16, 2023); and
  - e. Collections from Excise Taxes, as adjusted for collections from excise taxpayers enlisted to LTS (Source: BIR Form No. 1209 Reports updated as of March 16, 2023).
3. Other Data Considered:
- a. CY 2023 Macroeconomic Assumptions and Indicators (Source: MTRP as of June 9, 2023);
  - b. CY 2023 Collection Goal, by Major Tax Type (Source: MTRP as of June 9, 2023); and
  - c. Updated data on Tax on T-bills (Government Securities) as of June 9, 2023, MTRP and estimated corresponding DST.

#### **B. Goal Allocation, By Implementing Office**

Given the abovementioned goal, by tax type and monthly distribution, this Order prescribes the Revised Allocation of the CY 2023 BIR Collection Goal, by Implementing Office, considering the following:

1. Above collection goal is composed of the Goal from BIR Operations of ₱2,539,476 Million and ₱99,698 Million from Non-BIR Operations;
2. Monthly Allocation for the January to December 2023 were based on the monthly trend of CY 2023 Goal Allocation per RMO No. 15-2023;
3. After determining the CY 2023 goals for special taxes, the goal for the remaining taxes was derived by applying a uniform 13.18% growth rate, equivalent to the percentage increase of CY 2023 Goal Net of Special Taxes vs. CY 2022 Refined Collections;
4. The total goal per IO is the sum of goal from BIR Operations, net of special taxes and the allocated goal for Special Taxes; and
5. The following tables are attached for the reference of all concerned revenue officials and personnel:

Table 1	Revised Macroeconomic Indicators and Assumptions, CY 2023
Table 2	Revised Monthly Collection Goal Allocation, By Major Tax Type, CY 2023
Table 3	Revised Total Collection Goal Allocation, By Implementing Office, CY 2023
Table 4	Revised Collection Goal Allocation, By Implementing Office and Major Tax Type, CY 2023
Table 5A	Revised Monthly Total Collection Goal Allocation, By Implementing Office, CY 2023
Table 5B	Revised Monthly Collection Goal Allocation For Income Taxes, By Implementing Office, CY 2023
Table 5C	Revised Monthly Collection Goal Allocation For Excise Taxes, By Implementing Office, CY 2023
Table 5D	Revised Monthly Collection Goal Allocation For Value-Added Tax, By Implementing Office, CY 2023

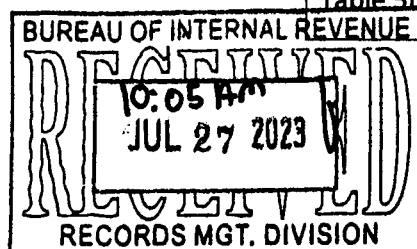


Table 5E	Revised Monthly Collection Goal Allocation For Percentage Taxes, By Implementing Office, CY 2023
Table 5F	Revised Monthly Collection Goal Allocation For Other Taxes, By Implementing Office, CY 2023

**C. Other Requirements:**

1. The Large Taxpayers Service (LTS) shall allocate its collection goal among its Divisions, and prepare the corresponding memorandum within two (2) working days upon the issuance of this Order; and
2. The Deputy Commissioner for Operations Group and the Assistant Commissioner of LTS shall provide the Deputy Commissioner for Resource Management Group the individual goal allocation of the concerned personnel assigned in the implementing units under their respective jurisdictions, within two (2) weeks upon the issuance of this Order.


For purposes of performance in relation to the Attrition Act of 2005 (RA No. 9335), the revenue target of the BIR as published in the Budget of Expenditures and Sources of Financing (BESF) for FY 2023 shall prevail.

**IV. REPEALING CLAUSE:**

This Order supersedes pertinent portions of RMO No. 15-2023 inconsistent herewith.

**V. EFFECTIVITY:**

This Order shall take effect immediately.

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

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