



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

DEC 27 2012  
9:41:00 pm

RECEIVED

14 December 2012

REVENUE MEMORANDUM CIRCULAR No. 86-2012

**SUBJECT:** Annual Agency Priority Programs

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

Each year, the Bureau formulates and implements priority programs intended to ensure efficiency and organization in our efforts to improve tax administration and generate revenues. As such, it is important for us to define and harmonize our understanding of what is an agency-level priority program.

Enumerated hereunder are the criteria for the identification and selection of our Priority Programs for a specific year:

1. It must be aligned with the current year's BIR Strategic Statements.
2. It should be directed towards, or contributory to, the attainment of the BIR's Major Final Outputs, as defined by the appropriate Inter-Agency Task Force Memorandum Circular issued in line with Executive Order No. 80.
3. Its formulation and / or implementation must cut across two (2) or more functional groups.
4. It must be intended for nationwide application.
5. It must be institutionalized on or before the end of the second year from the date that the program was approved by the Commissioner of Internal Revenue.

***The aforesaid criteria shall be applied to any programs submitted for consideration as an agency priority program beginning CY 2013.***

The RATE and Oplan Kandado Programs, however, shall continue to be considered as annual priority programs of the Bureau.

  
KIM S. JACINTO-HENARES  
Commissioner of Internal Revenue

013291