

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

11 AUG 2023

REVENUE MEMORANDUM ORDER NO. 39-2023

**SUBJECT :** Guidelines, Policies and Procedures in the Attainment of Quality Management System (QMS) Certification under ISO 9001:2015 Standards on the Processing of One-Time Transaction (ONETT), Tax Returns at the Document Processing Divisions, Processing and Issuance of Tax Clearance Certificate (TCC) and Retrieval and Verification of BCS Reports and Tax Returns Filed with Authorized Agent Banks

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

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**I. BACKGROUND AND OBJECTIVE**

In 2021, the Bureau of Internal Revenue (BIR) released the guidelines, policies and procedures for the attainment of ISO 9001:2015 Quality Management System (QMS) Certification. This move is a continuing effort of the BIR to sustain the implementation of the government-wide quality management program which was imposed on all departments and agencies under the Executive Branch, among others, with the issuance of the Executive Order (EO) No. 605.

Currently, the BIR's registration processes in some of the Revenue District Offices (RDOs) have already been issued ISO Certification, while the remaining RDOs have on-going activities to secure such certification. In an effort to further provide quality services to taxpayers and other stakeholders of the BIR, a directive was issued to expand the implementation of QMS to other processes, as follows:

1. Issuance of One-Time Transaction (ONETT) Computation Sheet (OCS) and Electronic Certificate Authorizing Registration (eCAR);
2. Tax Returns Processing at the Document Processing Division, particularly the document control and data capture processes;
3. Processing and Issuance of Tax Clearance Certificate (TCC); and
4. Retrieval and Verification of Batch Control Sheet (BCS) Reports and Tax Returns from Authorized Agent Banks (AABs)

This Order is therefore issued to provide supplemental policies for the abovementioned processes in order to attain the ultimate objective of having these processes ISO-certified.



## **II. COVERAGE**

The ISO Certification shall be secured for the following covered processes by the herein identified offices:

<b>Process</b>	<b>Responsible Office/s</b>
OCS and eCAR Issuance Relative to ONETT	All RDOs
Tax Returns Processing-Document Control and Data Capture	Document Processing Divisions
Processing and Issuance of TCC	All RDOs and Collection Divisions
Retrieval and Verification of BCS Reports and Tax Returns from AABs	All RDOs

Issuance of ONETT Computation Sheet (OCS) is done upon submission of complete documentary requirements by taxpayer. The OCS contains the computation of taxes that the taxpayer must pay corresponding to the type of transaction, such as: sale of real property, sale of shares of stock, donation and transfer of decedent's estate. OCS is necessary in order to determine the necessary taxes to be paid prior to issuance of an electronic eCAR, a document being issued by the BIR after the payment of the applicable taxes showing the description of the property being transferred and the names of the transferor and transferee, to effect the transfer of ownership of registrable property.

Document control and data capture of information reflected in the tax returns are among the functions of the DPD. Adopting QMS for these processes will help equip management in crafting policies relative to tax laws enforcement, aside from having timely and accurate data for tax audit purposes.

TCC is a document that certifies a particular taxpayer that he has no tax obligations as of a certain period. TCC has different types. These are the Tax Compliance Verification Certificate (TCVC), Tax Clearance for Bidding Purposes (TCBP) and Tax Clearance for General Purpose (TCGP). These are certificates being secured by a taxpayer as requirement by other government or private entities where the particular taxpayer is transacting with or securing their respective services.

Tax returns with tax dues that are filed over-the-counter by the taxpayers with the Bureau's AABs are batched through Batch Control Sheet (BCS). These BCS together with the corresponding tax returns are retrieved by the Revenue Officer (RO) – Retriever/Revenue Collection Officer (RCO) of the Collection Section of the RDO from the AABs and subsequently verified by the RO-Verifier of the same Section if uploaded with accurate payment details to the BIR's pertinent systems. After being verified, the BCS reports and the original copies of the tax returns together with the corresponding transmittal/receiving form shall be transmitted to the Regional Document Processing Division (DPD).

## **III. POLICIES AND GUIDELINES**

The following policies shall be applied by all concerned offices/officials:

1. All the necessary preparations, documentations, training shall be done within a period of four (4) months by the concerned offices in the region/district offices, in



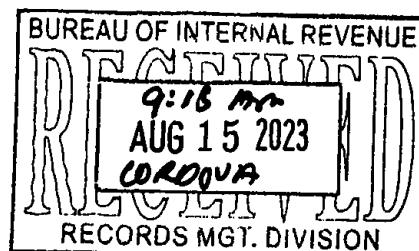
coordination with the counterpart Quality Management System (QMS) Team created in the National Office per process.

2. The QMS Team Created in the National Office per process shall be responsible in the conduct of preliminary meeting, which can either be done virtually or face to face, with the existing QMS Team in the Regional Offices.
3. In the event that there is no QMS Team yet in the regional office, it shall form a QMS Team composed of personnel from the Office of the Regional Director and/or Assistant Regional Director, Revenue District Offices and Divisions, through issuance of a Regional Revenue Special Order (RRSO), as well as Internal Quality Audit (IQA) Team whose qualifications satisfy the requirement of ISO 9001:2015 Standards.
4. The Revenue Region shall prepare their respective roadmap identifying the various activities and corresponding timeline towards ISO Certification. Attached hereof is a sample “roadmap” (**Annex “A”**) that will be their guide in their preparation for their respective “roadmaps”.
5. Process owners shall be responsible in the preparation of a separate Operations Memorandum showing detailed procedures and the prescribed quality forms that shall be used across all covered offices.
6. The conduct of necessary QMS trainings for the Revenue Officers involved or will be involved or be designated as Internal Quality Auditors shall be coordinated by the Regional QMS Team with their respective Finance Division for the necessary budget and financing.
7. The standard process flow that shall be adopted by all concerned shall be included in the specific Operations Memorandum per involved process, including the Key Performance Indicators (KPIs) to measure the effectiveness and efficiency of QMS standards.
8. All covered offices shall adopt the herein enclosed “Quality Policy” (**Annex “B”**) which shall be prominently displayed in their respective office premises.

#### **IV. ROLES AND RESPONSIBILITIES**

The roles and responsibilities of the mentioned teams/offices pursuant to RMO No. 17-2021 shall be followed. The Regional Director has the authority to identify or revise the current composition of the Regional Team - Regional Document Controller, Internal Quality Audit (IQA) Team, Regional Coordinating Team, Support Team (composed of Finance Division, Administrative and Human Resource Management Division/Administrative Section, Human Resource Management Section).

The Process Owners [Assessment Service thru Assessment Performance Monitoring Division (APMD) and Audit Information Tax Exemption and Incentives Division (AITEID) for ONETT and Tax Returns Processing, respectively, and Collection Service thru the Accounts Receivable Monitoring Division (ARMD) for Processing and



Issuance of TCC and thru the Collection Performance Monitoring Division (CPMD) for the Retrieval and Verification of BCS Reports and Tax Returns from AABs] shall:

1. Recommend the approval of the Revenue Memorandum Order for the Additional Policies for the ISO Certification of the processes under their respective jurisdictions;
2. Ensure that the quality policy and objectives are established, reviewed and maintained for the QMS and are compatible with the context and strategic direction of the organization;
3. Ensure integration of the QMS requirements into these processes, namely: (1) ONETT processes; (2) Tax Returns Processing [Document Control and Data Capture processes] at the DPD; (3) TCC Processing and Issuance; and (4) Retrieval and Verification of BCS Reports and Tax Returns from AABs;
4. Promote the use of the process approach and risk-based thinking;
5. Prepare the Operations Memorandum for the standard procedures and quality forms that shall be used by concerned offices, as well as the KPIs;
6. Evaluate requests for change in ISO-related procedures or documents for evaluation and consultation with concerned offices;
7. Approve QMS documentations as submitted by the concerned offices;
8. Participate in the conduct of initial and final gap assessment, management review and during the third party audit, as may be determined; and
9. Communicate/Disseminate any updates/changes made at the reasonable time to the concerned RDO.

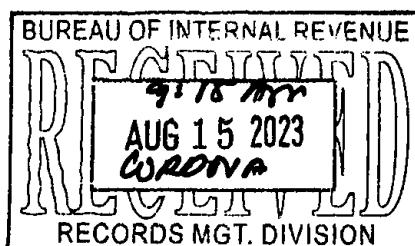
## V. PREPARATORY PROCEDURES

The preparatory procedures under RMO 17-2021 shall be followed by the Revenue Regional Offices and the covered RDOs.

## VI. ISO QMS Roadmap

Activities mentioned in the ISO QMS Roadmap, such as: (1) Conduct of ISO Orientation; (2) Initial Gap Assessment; (3) QMS Planning; (4) Conduct of ISO-Related Trainings; (5) Internal Quality Audit; (6) Management Review; (7) Final Gap Assessment; (8) Preparation for Certification; and (9) Third-Party Certification Audit shall all be the responsibility of the created Regional QMS Teams.

Concerned process owners may, at any stage of the ISO-QMS Roadmap, make surprise audit/assessments in order to evaluate readiness and compliance with the prescribed processes in accordance with QMS. Process owners shall provide direction and guidance to concerned offices as may be needed.

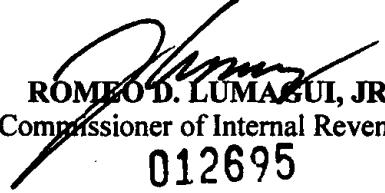


## VII. REPEALING CLAUSE

All revenue issuances or parts thereof inconsistent with the provisions of this Order are hereby repealed.

## VIII. EFFECTIVITY

This Order shall take effect immediately.

  
ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue  
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