

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

March 22, 2007

**REVENUE MEMORANDUM CIRCULAR NO. 34-2007**

**SUBJECT :** Publishing the Full Text of the Memorandum of Agreement (MOA) between the Tax Management Association of the Philippines (TMAP) and the Bureau of Internal Revenue (BIR) Executed on March 16, 2007

**TO :** All Revenue Officials and Personnel and Others Concerned

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Circularized hereunder is the full text of the Memorandum of Agreement (MOA) between the Tax Management Association of the Philippines (TMAP) and the Bureau of Internal Revenue (BIR) executed on March 16, 2007:

***"MEMORANDUM OF AGREEMENT"***

*This Memorandum of Agreement (the "MOA") executed this 16th day of March, 2007, by and between:*

*The BUREAU OF INTERNAL REVENUE ("BIR") as represented herein by Atty. Jose Mario C. Buñag, Commissioner of the BIR;*

*and*

*The TAX MANAGEMENT ASSOCIATION OF THE PHILIPPINES ("TMAP") as represented herein by Atty. Mary Assumption Bautista-Villareal, TMAP President;*

***WITNESSETH***

**WHEREAS:**

- A. *The BIR and TMAP are willing to cooperate with each other in the tax awareness and education campaign in 2007;*
- B. *The TMAP's theme for 2007 is "Team-Up for Tax Awareness";*

- C. *The BIR and TMAP have agreed to continue its collaborative activities undertaken since 2004, starting with "Wish Ko, Kinabukasan Ko" poster making contest held in 2004; followed by the "Pangarap" art exhibit, a mobile art exhibition held in 2005; and followed by the "Adventures of Super Pinoy" comic art work making contest held in 2006;*
- D. *For this year, the BIR and TMAP will conduct a year long tax information campaign using the art works in the "Adventures of Super Pinoy" competition.*

*NOW THEREFORE, for and in consideration of the foregoing premises, the parties hereby agree as follows:*

- 1. *The parties will conduct a year long tax awareness and education campaign in 2007 entitled "**Super Pinoy...Kasangga ng Bayan**" (the "Project")*
- 2. *The campaign would present the message that the super powers or the good deeds of Super Pinoy symbolize the power or value of taxes in the development of the country/community and that Super Pinoy is the partner of all Filipinos in nation building*
- 3. *The parties shall implement the following:*
  - 3.1 *The TMAP shall be in charge of the overall coordination of the project and will constitute a project team for this purpose. The project team shall formulate the activities that will be organized for this tax awareness campaign. The project team shall also establish the work plan for these activities.*
  - 3.2 *The TMAP and BIR shall coordinate in the production of tarpaulin banners of the art works submitted in the "Adventures of Super Pinoy" competition. These banners shall be posted in public places, including among others, BIR offices, schools, local government offices. This public display can help in creating awareness of the value of taxes in the country's development.*
  - 3.3 *The BIR shall assist in the publicity of this project, including getting assistance from the Philippine Information Agency. It shall also disseminate details, procedures, guidelines pertaining to the tax awareness activities that will be undertaken by the BIR and TMAP.*
  - 3.4 *The BIR and TMAP shall create a Project Team , with Mr. Joel Tan-Torres of TMAP as head, and representatives of TMAP and BIR as members*

**IN WITNESS WHEREOF**, the parties have caused this MOA to be executed  
on the date first above written.

BUREAU OF INTERNAL REVENUE

TAX MANAGEMENT ASSOCIATION  
OF THE PHILIPPINES

By:

(Original Signed)  
**LILIAN B. HEFTI**  
Deputy Commissioner

By:

(Original Signed)  
**MARY ASSUMPTION BAUTISTA-VILLAREAL**  
President

For:

**JOSE MARIO C. BUNAG**  
Commissioner

**WITNESSED BY:**

(Original Signed)  
**GREGORIO V. CABANTAC**  
Deputy Commissioner, BIR

(Original Signed)  
**GAUDENCIO A. MENDOZA, JR.**  
Undersecretary, Department of Finance"

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

(Original Signed)  
**JOSE MARIO C. BUÑAG**  
Commissioner of Internal Revenue

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