

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

May 24, 2004

REVENUE MEMORANDUM ORDER NO. 39-2004

**SUBJECT : Escalation Process and Resolution of Queries/Issues Raised
at the BIR Contact Center and Other BIR Frontline Offices**

TO : All Revenue Officials and Employees and Others Concerned

I. OBJECTIVES

This Order is issued to:

- 1) Define the policies that will support the provision of immediate response to inquiries/issues raised by taxpayers and other stakeholders at the BIR Contact Center and other BIR frontline offices;
- 2) Classify the queries/issues that need to be escalated and resolved by concerned offices in the BIR;
- 3) Prescribe the Service Level Agreement (SLA) for the resolution of queries/issues escalated to concerned BIR offices; and
- 4) Standardize the procedures in the escalation of queries/issues to concerned BIR offices.

II. POLICIES

- 1) The BIR Contact Center (BIRCC) and other frontline offices of the BIR (i.e. Taxpayer Information and Education Division, Large Taxpayers Assistance Division (LTAD) I and LTAD II, Taxpayers Service Section in RDOs, etc.) shall provide the information requirements of taxpayers and other external stakeholders concerning taxation and other BIR-related information.
- 2) Internal issues (refer to Annexes B1 and B2) which are technical in nature (i.e. concerning ITS, e-Services, troubleshooting, etc.) and involving resource requirements shall be handled by the Help Desks in the National Office and in the Revenue Data Centers following the procedures specified in the Help Desk Handbook.

- 3) Both the BIRCC/frontline offices and the Help Desks shall exhaust all available means within their respective offices to provide immediate response to inquiries/issues raised by the Bureau's internal and external stakeholders.
- 4) If immediate response to queries/issues cannot possibly be provided by said offices due to reasons such as complexity, unavailability of information in the Knowledge Database, lack of expertise in handling specific queries (i.e. those requiring legal interpretation and clarification, etc.), such queries/issues shall be escalated to the appropriate office in the BIR for resolution (please refer to Annexes A, B1 and B2).
- 5) Referral of queries/issues for escalation specified in Annex A to the concerned BIR office shall be done in writing using the Query/Issue Endorsement Sheet (format in Annex C).
- 6) Written response/resolution to the escalated queries/issues shall be provided by the concerned BIR office to the office of origin (i.e. BIRCC and other BIR frontline offices) within the period prescribed in the Service Level Agreement (SLA) specified below.

Classification of Issue	Service Level Agreement (SLA)
SIMPLE	Written response provided within 1 day
MODERATE	Written response provided within 3 days
COMPLEX	Written response provided within 5 days

The reckoning date shall be the date of receipt by the concerned BIR office (as specified in Annex A).

In the case of issues raised at the Help Desks (specified in Annexes B1 and B2), the provisions on the prescribed Response Time and the escalation procedures specified in the Help Desk Handbook shall be followed by the Help Desks personnel.

- 7) Upon receipt of the written response, the BIRCC/concerned BIR (frontline) office shall immediately contact the person who raised the query/issue and communicate the resolution by telephone (for Simple queries/issues only) and by fax machine or e-mail or postal system (for Simple, Moderate and Complex queries/issues), whichever is convenient to the BIR customer.
- 8) To maintain a repository of resolved queries/issues pertaining to matters specified in Annex A of this Order, copy of the written response/resolution shall be furnished to the BIR Contact Center (BIRCC) by other BIR frontline offices. The BIRCC, on the other hand, shall log the resolution in its Case Monitoring System and use the same as reference in responding to inquiries/issues raised by internal and external stakeholders.

III. GUIDELINES AND PROCEDURES

In order to attain the objectives of this Order, the following guidelines and procedures are prescribed for implementation by concerned BIR offices:

A. BIR Contact Center and Other BIR Frontline Offices

- 1) Provide immediate response to inquiries/issues raised by the Bureau's internal and external stakeholders. If query/issue concerns technical/resource matters, escalate the same to the concerned Help Desk office, for their appropriate action.
- 2) If immediate response to taxation/BIR-related queries/issues cannot possibly be provided, escalate said query/issue to the concerned office (specified in Annex A) within its day of receipt using the Query/Issue Endorsement Sheet (Annex C). Pertinent documents (i.e. e-mail, letter request, etc.) shall be attached to the Query/Issue Endorsement Sheet.
- 3) Monitor the status of resolution of queries/issues escalated taking into account the Service Level Agreement (SLA) specified in Part II.6 of this Order. If written follow up is needed, the template for the follow up memorandum in Annex D may be used.
- 4) In the event that a particular query/issue cannot be resolved by the concerned BIR office within the prescribed SLA due to reasons beyond the control of the concerned office (i.e. unavailability of required information, dependency on other office for inputs, etc.), contact the person who raised the query/issue and advise him/her on the status of his/her query/issue.
- 5) Upon receipt of the written response/resolution from the concerned BIR office, contact immediately the person who raised the query/issue and communicate the resolution by telephone (for Simple queries/issues only) and by fax machine or e-mail or postal system (for Simple, Moderate and Complex queries/issues), whichever is convenient to the BIR customer.
- 6) Update status of actions taken on queries/issues escalated in the Universal Service Desk (for the BIR Contact Center)/office's logbook.
- 7) Maintain a repository of resolved queries/issues by undertaking the following:
 - a) Other BIR frontline offices – furnish the BIR Contact Center copy of the written response/resolution provided by concerned BIR offices within the day of its receipt
 - b) BIR Contact Center – log immediately the response/resolution provided/furnished by the concerned/other frontline BIR office in the Case Monitoring System, and use it as reference when responding to queries/issues

B. Concerned BIR Offices (Specified in Annex A)

- 1) Act on the queries/issues received within the prescribed Service Level Agreement (SLA) specified in Part II.6 of this Order.
- 2) If resolution of the query/issue cannot be accomplished within the SLA, advise the office which escalated the query/issue on the status of actions taken and the circumstances causing the delay in the timely resolution of the same.
- 3) Provide written response/resolution to the office which escalated the query/issue the soonest possible time.

C. Help Desks

- 1) Provide immediate response (first level support) to inquiries/issues raised by the Bureau's internal stakeholders. In case of receipt of queries/issues concerning taxation/BIR-related information, escalate the same to the BIR Contact Center, for their appropriate action.
- 2) If immediate response to technical/resource queries/issues cannot possibly be provided, escalate said query/issue to the concerned office following the procedures specified in the Help Desk Handbook.
- 3) Monitor the status of resolution of queries/issues escalated taking into account the Service Level Agreement (SLA) specified in the Help Desk Handbook.
- 4) If resolution of the query/issue cannot be accomplished within the SLA, advise the concerned office on the status of actions taken and the circumstances causing the delay in the timely resolution of the same.
- 5) Upon receipt of resolution, immediately communicate the same to the concerned office and update the problem log.

IV. REPEALING CLAUSE

This Order supersedes all revenue issuances or portions thereof inconsistent herewith.

V. EFFECTIVITY

This Order takes effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue