

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

June 25, 2009

**REVENUE MEMORANDUM ORDER NO. 25-2009**

**TO : Deputy Commissioner for Operations  
Assistant Commissioners, Head Revenue Executive Assistants  
Regional Directors, Revenue District Officers, Division Chiefs  
and Other Officers Concerned**

**SUBJECT : Adjustments to RMO No. 7-2009 on the Allocation  
of the CY 2009 BIR Collection Goal by Implementing Office**

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**I. Objective**

The purpose of this Memorandum is to adjust the collection goals per RMO 7-2009 affected by the revision in the assigned collection goal of the Bureau for CY 2009.

**II. CY 2009 Overall Collection Goal**

The revised overall CY 2009 collection goal of the Bureau as provided by the Department of Finance (DOF) is ₱ 798,455 million. This is 2.55% higher than CY 2008 actual collection of ₱ 778,581 million. Out of the ₱ 798,455 million, ₱ 755,030 million is for BIR Operations and ₱ 43,425 million is for Non-BIR Operations based on the Medium-Term Revenue Program (MTRP) run date June 09, 2009.

The breakdown of the goal, by major tax type, is as follows:

TAX CLASSIFICATION	CY 2009 Goals ( in Millions)		
	Total	BIR Operations	Non-BIR Operations
<b>TOTAL</b>	<b>₱ 798,455</b>	<b>755,030</b>	<b>43,425</b>
I. INCOME TAXES	470,335	433,943	36,392
II. EXCISE TAXES	58,790	58,790	
III. VALUE - ADDED TAX	168,679	168,679	
IV. PERCENTAGE TAXES	44,147	44,147	
V. OTHER TAXES	56,504	49,471	7,033

### **III. Data Used**

The following data were used in the computation of the revised final goal allocation:

1. Economic assumptions/indicators and revised goal by tax type in the Medium Term Revenue Program (MTRP) dated June 09, 2009 from the DOF (Annex A);
2. Revised CY 2009 Excise Taxes monthly allocation by product as provided by the LTS (Excise group), dated May 13, 2009; and
3. Revised CY 2009 allocation for Documentary Stamp Tax (DST) due from Government Securities transactions was provided by the Bureau of Treasury.

### **IV. Adjustments in the Goal Allocation Methodology**

#### **A. General Methodology**

The revised CY 2009 total goal was pro-rated to all implementing offices using the CY 2009 goals per RMO No. 7 – 2009.

#### **B. Goal Allocation by Implementing Offices**

##### **1. Total Goal Allocation by Period and Implementing Office (LTS & Regions)**

The first quarter 2009 total goal allocation by implementing office per RMO No. 7-2009 was maintained. The 2<sup>nd</sup> quarter 2009 goals assumed zero growth from actual 2<sup>nd</sup> quarter 2008 collections. The remaining balance was allocated to the last two quarters of 2009. The revised CY 2009 goal by implementing office was allocated by quarter and by major tax type using ratio and proportion method based on the adjusted actual CY 2008 quarterly collections (net of extraordinary transactions, advances and effect of RA 9504). Details of quarterly allocations by major tax type and implementing office are presented in Annexes D-1 to D-7.

##### **2. Goal Allocation by Revenue District Office/Implementing Unit**

The Large Taxpayer Service Group and Regional Offices shall prepare the revised breakdown by revenue district office (RDO)/implementing unit, period and tax type following the goals in Annexes D-1 to D-7, in consultation with the collecting offices (RDOs/implementing units), the result of which shall be subject to review and approval by the Commissioner.

This breakdown shall be submitted in hard copy to *The Assistant Commissioner, Policy and Planning Service, Attention: Chief, Statistics Division* for consolidation.

**Deadline for submission of goal allocation by revenue district office/other implementing unit is July 8, 2009.**

## V. List of Annexes

Annex A	Revised Macroeconomic Assumptions and Collection Goal By Major Tax Type, CY 2009
Annex B	Revised Quarterly Collection Goal By Major Tax Type, BIR Operations and Non-BIR Operations, CY 2009
Annex C	Revised Collection Goal Allocation By Implementing Office, CY 2009
Annex D-1	Revised Total Collection Goal Allocation By Implementing Office and Major Tax Type, CY 2009
Annex D-2	Revised Quarterly Total Collection Goal Allocation By Implementing Office, CY 2009
Annex D-3	Revised Quarterly Collection Goal Allocation For Income Taxes By Implementing Office, CY 2009
Annex D-4	Revised Quarterly Collection Goal Allocation For Excise Taxes By Implementing Office, CY 2009
Annex D-5	Revised Quarterly Collection Goal Allocation For Value-Added Tax By Implementing Office, CY 2009
Annex D-6	Revised Quarterly Collection Goal Allocation For Percentage Taxes By Implementing Office, CY 2009
Annex D-7	Revised Quarterly Collection Goal Allocation For Other Taxes By Implementing Office, CY 2009

## VI. Effectivity

This Order takes effect immediately.

(Original Signed)  
**SIXTO S. ESQUIVIAS IV**  
**Commissioner of Internal Revenue**