

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

September 12, 2011

REVENUE MEMORANDUM CIRCULAR NO. 52-2011

SUBJECT : Publishing the Full Text of the Memorandum of Agreement (MOA) and the Mechanics of the Oratorical Contest by the Tax Management Association of the Philippines, Inc. (TMAP), the Department of Education-National Capital Region (DepEd-NCR) and the Bureau of Internal Revenue (BIR)

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all concerned, quoted hereunder is the full text of the Memorandum of Agreement (MOA) and the Mechanics of the Oratorical Contest by the Tax Management Association of the Philippines, Inc. (TMAP), the Department of Education-National Capital Region (DepEd-NCR) and the Bureau of Internal Revenue (BIR) dated June 30, 2011:

"MEMORANDUM OF AGREEMENT"

This Agreement made and entered into this 30th day of June 2011 at Makati City, Metro Manila, Philippines by and among:

The **BUREAU OF INTERNAL REVENUE**, an office under the Department of Finance, with office address at the National Office, Agham Road, Quezon City, represented by its Commissioner, **HON. KIM S. JACINTO-HENARES**, herein referred to as "BIR";

The **DEPARTMENT OF EDUCATION**, an agency of the government, through its National Capital Region Office, with office address at Misamis St., Bago Bantay, Quezon City, Metro Manila, represented by its OIC- Regional Director, **HON. ELENA R. RUIZ**, herein referred to as "DepEd NCR";

- and -

The **TAX MANAGEMENT ASSOCIATION OF THE PHILIPPINES, INC.**, a non-stock, non-profit corporation with mailing address at Unit 2421 Cityland Herrera Tower Building, V.A. Rufino St. corner Valero Streets Salcedo Village, Makati City, represented by its President, **AGNES LE. CASABAR OXALES**, herein referred to as "TMAP".

WITNESSETH: That -

WHEREAS, **DepEd NCR** is the Philippine government agency that regulates and manages the Philippine system of basic education;

WHEREAS, **BIR** is mandated by law to assess and collect all national internal revenue taxes, fees and charges, among other related duties;

WHEREAS, **TMAP** is a non-stock, non-profit corporation composed of corporations or partnerships engaged in business in the Philippines or general professional partnerships engaged in the practice of law or public accountancy, and represented by professionals engaged in tax practice formed for the purpose of, among others, assisting government planners for a more effective implementation of tax laws, together with proposing tax reforms;

WHEREAS, part of the **BIR's** Vision is to be an institution of service excellence, a partner in nation-building manned by globally competitive professional with integrity and patriotism in its avowed Mission to be committed to collect taxes for nation-building through excellent, efficient and transparent service, just and fair enforcement of tax laws, uplifting the life of every Filipino;

WHEREAS, part of the **DepEd NCR's** Vision is to prepare the Filipino child to become a responsible citizen and an enlightened leader who loves his/her country and is proud to be a Filipino;

WHEREAS, the **BIR**, the **DepEd NCR** and **TMAP** believe that the youth of the land can continue to aspire for a better tomorrow through the value of taxes; and

WHEREAS, towards this end, the **BIR**, the **DepEd NCR** and **TMAP** desire to conduct an Oratorical Contest among qualified public and private high-school students within the jurisdiction of the National Capital Region.

NOW, THEREFORE, for and in consideration of the foregoing premises and the WHEREAS clauses, mutual covenants and stipulations hereinafter set forth, the parties hereby agree as follows:

Section I Title and Mechanics of the Oratorical Contest

The Title of the Oratorical Contest (the "Tax Oratorical Contest") shall be

"We Believe in the Value of Taxes for a Better Tomorrow"

The Contest Mechanics shall be as attached (Annex "A").

Section 2 Right and Obligations of the **DepEd NCR**

- a.) Provide policy guidance and directions to ensure the proper implementation of the Tax Oratorical Contest;
- b.) Disseminate the information to and coordinate with the sixteen (16) Divisions within the jurisdiction of the National Capital Region in the implementation of the Tax Oratorical Contest;
- c.) Implement the Contest Mechanics as may be applicable to the **DepEd NCR**;
- d.) Accept the contest prizes as a donation to the **DepEd NCR**;
- e.) Appoint the **DepEd NCR** representative who shall sit in the final panel of judges; and
- f.) Coordinate with **TMAP** on the contest.

Section 3 Rights and Obligations of the **BIR**

- a.) Provide guidance on an effective Tax Oratorical Contest among public and private high school students;
- b.) Disseminate the Tax Oratorical Contest among the **BIR** offices in the National Capital Region;
- c.) Appoint the **BIR** representative who shall sit in the final panel of judges; and
- d.) Coordinate with **TMAP** on the Contest.

Section 4 Rights and Obligations of **TMAP**

- a.) Coordinate with the DepEd NCR on the implementation of the Tax Oratorical Contest;
- b.) Provide the necessary logistics therefor which are not within the budget of the **DepEd NCR**, if any;
- c.) Constitute the five (5)- member Final Panel of Judges who will decide on the winning oratorical entry;
- d.) Provide the contest prizes as provided in the Contest Mechanics as a donation to the **DepEd NCR**; and
- e.) Oversee and facilitate the conduct of the Tax Oratorical Contest with independence and impartiality in accordance with the established Contest mechanics and other relevant procedures.

Section 5 Term

The term hereof shall be from June 30, 2011 until the awarding ceremonies on October 27, 2011. Early awarding ceremonies shall terminate the same.

The parties shall exert utmost efforts to meet said awarding ceremonies date.

Section 6. Capacity and Authorization. The parties herein warrant that they have the capacity, power and requisite authorization to enter into this Agreement.

The execution, entry into, delivery and performance of the transactions contemplated by this Agreement do not and will not (i) violate or breach any constituent document, (ii) violate or conflict with any applicable law, (iii) violate, breach, cause a default under or otherwise give rise to a right of termination, cancellation or acceleration with respect to (presently, or with the giving of notice or the passage of time) any agreement, contract or instrument to which it is a party or by which any of its assets is substantially bound, or (iv) result in the creation or imposition of any lien, pledge, mortgage, claim, charge, or encumbrance upon any of its assets;

Section 7. Confidentiality. The parties agree that any information which is clearly marked or identified as confidential ("Confidential Information") and derived during the course of this Agreement, until the awarding ceremonies, will remain and shall be kept in strictest confidence by all parties hereto. No Party shall disclose or issue or make any announcement concerning the Confidential Information, including this Agreement until the awarding ceremonies without the prior written consent of the other party, except for such disclosures as may be required by existing law, rules, regulations or any court or administrative order. In case any such disclosure is required, each Party shall, to the extent reasonably practicable, consult the other party before making such disclosure. The parties are, however, free to disclose such information to their legal, financial and other necessary advisers provided that the parties shall secure, as far as practicable, their written conformity to the confidentiality obligations herein.

Section 8. Completeness of Agreement and Amendments. This Agreement, along with Annex "A" hereof, constitutes the entire understanding and agreement of the parties relating to the subject matter contained herein and cancels and supersedes all previous agreements, negotiations and understandings between the parties. This Agreement may not be altered or amended without the prior written consent of all the parties concerned herein.

Section 9. Relationship of the Parties and Indemnity. Nothing in this Agreement shall be construed to create a relationship between the parties of agency, partnership or joint venture, nor to render any party liable for any debts or obligations incurred by the other. No party is authorized to enter into agreements for or on behalf of the other, to collect any obligation due or owed to the other, accept service process for the other, or to bind the other in any manner whatsoever.

Nothing contained herein shall be construed as establishing or creating an employer-employee relationship between the employees or contracted personnel of a party with respect to the other party. No party shall therefore, be responsible for complying with any labor laws, rules and regulations governing employer-employee relationships under Philippine laws respecting the other party's respective employees or contracted personnel. Each party shall hold the other party free and harmless from any and all claims by its own respective employees or contracted personnel. Each party assumes all liability and responsibility with respect to any and all claims made by its respective contracted personnel.

Section 10. Separability Clause. Should any part of this Agreement be judicially declared null and void, such nullity shall not affect the validity of the remaining provisions hereof.

Section 11. Breach of Contract. The violation of omission of any of the provisions of this Agreement shall be ground for the cancellation or rescission of the same without need for legal or court action.

SIGNED on the date and at the place first above written.

**BUREAU OF
INTERNAL REVENUE**

By: (Original Signed)
HON. KIM S. JACINTO-HENARES
Commissioner

**DEPARTMENT OF EDUCATION
- NATIONAL CAPITAL REGION**

By: (Original Signed)
HON. ELENA R. RUIZ
OIC- Regional Director

**TAX MANAGEMENT ASSOCIATION
OF THE PHILIPPINES, INC.**

By: (Original Signed)
AGNES LE. CASABAR OXALES
President

SIGNED IN THE PRESENCE OF:

(Original Signed)

ANNEX "A"

**DEPARTMENT OF EDUCATION
(National Capital Region)**

BUREAU OF INTERNAL REVENUE

and the

TAX MANAGEMENT ASSOCIATION OF THE PHILIPPINES, INC.

**ORATORICAL CONTEST
for HIGH SCHOOL STUDENTS
NATIONAL CAPITAL REGION
(June to October 2011)**

"We Believe in the Value of Taxes for a Better Tomorrow"

CONTEST MECHANICS

1. The contest is open to all enrolled Filipino students in the public and private high schools within the National Capital Region (NCR) during the period of the contest, from June 30, 2011 to October 27, 2011.
2. To compete, a high school student must be the author of an oratorical contest piece.
3. The oratorical contest piece, in English, must be original and have not been published and the delivery must not be less than seven (7) minutes and not to exceed ten (10) minutes.
4. The contest theme is "***WE BELIEVE IN THE VALUE OF TAXES FOR A BETTER TOMORROW***"
5. The contents of the oration must not be against democracy, religious freedom, the laws of environment, honor, dignity and the moral standard of every Filipino.
6. The oratorical piece shall be submitted to the school principal.
7. The Principal of each public and private school within the NCR shall receive the entries from that particular school. The Principals will submit all received entries, duly coded in accordance with the instructions of the OIC-Office of the Regional Director, National Capital Region, Department of Education c/o the Chief, PESS & SE Office (the "DepEd Committee"), to its Division Superintendent. Each Division shall create a committee composed of a Chairman, being the Special Events Coordinator having authority over the particular Division, and two (2) members, one of whom shall be a member of the English Department or is an English teacher (the "Division Committee"). The oratorical pieces submitted to the Division shall be delivered by the contestants before the Division Committee sequentially on a common date prior to the deadline provided below. From among all the orators, each Division Committee shall choose at most three (3) best orators and shall submit the same to the DepEd Committee.
8. The orators chosen by the Division Committees shall deliver their pieces before the DepEd Committee and the said Committee shall choose twenty (20) best orators and shall submit the same to the Final Panel of Judges.

9. The twenty (20) best orators shall deliver their pieces before the Final Panel of Judges.
10. Each oratorical piece should be typed or computer-printed on plain, white, letter-size paper. Pages must be numbered consecutively and double-spaced with writing on one side and not less than 10-point size but not more than 14-point size.
11. Each entry submitted to the principals must consist of the following and shall all be contained in one (1) long brown envelope:
 - a. A separate/detached cover sheet containing the:
 - (i.) name of the student;
 - (ii.) name of his/her high school;
 - (iii.) complete address of the high school;
 - (iv.) complete address of the student;
 - (v.) high school level; and
 - (vi.) name of the student's coach/trainor.
 - b. The oratorical piece;
 - c. Signed Release Form by the student (provided by TMAP). If still a minor, the Release Form shall likewise be signed by both parents or legal guardian, when applicable; and
 - d. A certification from the school principal that the entrant is a full-fledged high school student of the school.
12. Deadline of submission of entries to the school Principal is on August 12, 2011.
13. Deadline of transmittal by the Principal to the Division Superintendent of the received entries is on August 22, 2011.
14. Deadline of submission by the Division Committees of the best entries to the DepEd Committee is on September 19, 2011. There will be a maximum of forty-eight (48) entries from all the Divisions.
15. Deadline of submission by the DepEd Committee to the Final Panel of Judges of the twenty (20) best orators shall be on October 3, 2011.
16. The DepEd Committee shall provide the Tax Management Association of the Philippines, Inc. (TMAP) with the Master List of the oratorical entries.
17. Entries received after the above dates shall not be included in the judging. Neither TMAP nor the DepEd may be held accountable for entries sent by mail or courier service not received by the above dates.
18. The Final Panel of Judges, whose decision shall be final, will consist of representatives from the Bureau of Internal Revenue (BIR), the Department of Education, the Tax Management Association of the Philippines, Inc., a broadcaster or newscaster, and a professor from or a graduate of the College of Arts and Letters of the University of the Philippines, Diliman, Quezon City.
19. Selection of winners will be based on the following criteria: Sincerity, content, originality and relevance to the content (in accordance with contest theme) (50%), Voice, Diction, Grammar and Consistency of thought with the action (35%), Stage presence, Delivery, Manner and Enthusiasm (15%).
20. There will be five (5) major winners to receive the following prizes:

First Place:	P 20,000.00 and a laptop computer
Second Place:	P 15,000.00
Third Place:	P 10,000.00
Fourth Place:	P 6,000.00

Fifth Place: P 5,000.00

Ten (10) Minor Prizes P 4,000.00 each

The school of the First Place winner will receive one (1) desktop computer.

The coach/trainor of each of the five (5) major prize winners, as indicated in the cover sheet, shall receive P 2,500.00 each.

All winners and trainors will receive corresponding Plaques or Certificates of Recognition.

Minors shall be accompanied by at least one (1) parent or legal guardian receiving the prize.

21. Winners will be announced and the Awarding Ceremonies will be held on 27 October 2011. The top (3) orators will deliver the pieces at the said Awarding Ceremonies.
22. All oratorical pieces submitted as entries shall become the property of TMAP and the BIR and will not be returned to the participant/contestant."

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

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue