



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City



June 25, 2020

REVENUE MEMORANDUM ORDER NO. 22-2020

**SUBJECT** : Prescribing the Policies, Guidelines and Procedures in the Handling/Resolution of Complaints Received Through 8888 Citizens' Complaints Center, Presidential Complaint Center, BIR eComplaint System, Contact Center ng Bayan, Anti-Red Tape Authority, and other Feedback Mechanisms.

**TO** : All Internal Revenue Officials, Employees and others Concerned

---

**I. BACKGROUND**

On October 14, 2016, President Rodrigo Duterte signed Executive Order No. 6 institutionalizing the 8888 Citizens' Complaint Hotline and establishing the **8888 Citizens' Complaint Center** where citizens may report their complaints and grievances on government front-line service delivery and corrupt practices in all government agencies, government-owned and controlled corporations, government financial institutions and other instrumentalities of the government in the Philippines.

Prior to the institutionalization of the 8888 hotline, among the feedback mechanisms that are already in place are the Contact Center ng Bayan (CCB) and the eComplaint System of the Bureau of Internal Revenue (BIR).

The **CCB telephone hotline**, 1-6565, was established and introduced in 2012 by the Civil Service Commission and the Information and Communications Technology Office-National Computer Center (ICTO-NCC) to support the implementation of Republic Act No. 9485 or the Anti-Red Tape Act (ARTA) of 2007. It is a feedback mechanism designated as the government's main helpdesk where citizens can request for information and assistance on government frontline service procedures, and report commendations, appreciation, complaints, and feedback. It serves as a centralized contact point where all communications from the public may be routed, logged, responded to, and ultimately distributed to the different government agencies for proper handling and resolution, and follow through if necessary.

The **BIR eComplaint System**, on the other hand, was developed in 2010. It is an electronic system whereby taxpayers may report and express to the BIR through an email facility, the BIR website or portal their grievances and complaint/s.

The policies, guidelines and procedures in the handling of grievances/complaints thru the eComplaint System are prescribed through the issuance of Revenue Memorandum Order No. 32-2017 (amending RMO No. 51-2010) on November 27, 2017.

In addition to the abovementioned feedback mechanisms, the BIR has been receiving citizens' complaints and concerns through individual **e-mail accounts** and **communication facilities of other government institutions**.

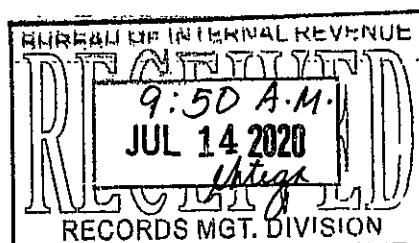
## II. OBJECTIVES

This Order is issued to:

- Ensure proper handling of BIR-related complaints and concerns received by concerned revenue offices through 8888 Citizens' Complaint Center, Contact Center ng Bayan (CCB), BIR eComplaint System and other public feedback mechanisms;
- Update Revenue Memorandum Order No. 32-2017 on the BIR eComplaint System to integrate the policies, guidelines and procedures for proper handling of complaints and concerns received by the Bureau through other feedback mechanisms;
- Define the duties and responsibilities of concerned BIR offices and officials relative to the handling of complaints/concerns received by the BIR; and
- Set forth the policies and guidelines in the preparation and submission of Reports on Actions Taken of concerned offices/officials, and in communicating the same to the complainant/sender of concerns through 8888 Citizens' Portal or any other channels, whichever is applicable.

## III. COVERAGE

The policies, guidelines and procedures prescribed herein shall be applicable to all BIR-related complaints and concerns transmitted to the Bureau through the 8888 Citizens' Complaint Center, Contact Center ng Bayan, BIR eComplaint System, and other public feedback mechanisms.



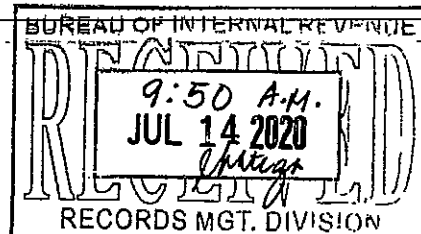
#### IV. DEFINITION OF TERMS

1. "Non-issuance of Official Receipt (NO-OR)" covers complaints and concerns on the non-issuance of Official Receipts (ORs) or Sales Invoices (SIs) and/or the use of OR or SI not duly registered with the BIR, including but not limited to fake or spurious receipts/invoices;
2. "Run After Tax Evaders (RATE)" covers complaints and concerns on individuals and/or entities engaged in tax fraud or evasion activities and other criminal violations under the Tax Code of 1997, as amended;
3. People/"Disiplina" covers complaint/s/denunciations against erring revenue officials and employees;
4. System-Related Problem/eServices covers problems on the system components, including process, program, utility, or other part of a computer's operating system that helps to manage different areas of the computer and/or application/software/program. These problems include intermittent connection, system downtime, offline, slow connection, system interruption, etc.
5. Concrete and specific action refers to actual and factual action to the complaint. It must be within the mandate of the government agency/institution and a clear, exact and relevant response to the caller/complainant.

#### V. POLICIES AND GUIDELINES

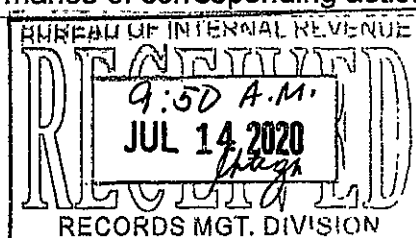
1. Public Information and Education Division (PIED) shall be the initial recipient of all BIR-related complaints and concerns transmitted to the Bureau through the 8888 Citizens' Complaint Center, Contact Center ng Bayan (CCB), Anti-Red Tape Authority (ARTA), and Presidential Complaint Center (PCC).
2. Citizens' complaints and concerns shall be categorized and forwarded through email to concerned office (copy furnished the monitoring office, if applicable) as follows:

Classification	Concerned Office	Monitoring Office
a. <u>System-Related Problems/ eServices</u> (i.e. intermittent, system downtime, offline, etc.)	Office being complained or where the person/s being complained is/are assigned (subject of complaint)	Information System Development & Operations Service



<b>b. Non-System-Related</b>	Office being complained or where the person/s being complained is/are assigned (subject of complaint)	Assessment Service (Thru Assessment Performance Monitoring Division)
b.1 Electronic Certificate Authorizing Registration (eCAR) & other ONETT-related transactions		Client Support Service
b.2 TIN, Certificate of Registration (COR), Authority to Print (ATP) & other registration-related concerns		Collection Service
b.3 Tax Clearance		Enforcement & Advocacy Service (thru National Investigation Division)
<b>c. RATE</b>	Office being complained or where the person/s being complained is/are assigned (subject of complaint) & Concerned Regional Investigation Division	Internal Affairs Service (Thru Internal Investigation Division) & Human Resource Development Service (Thru Personnel Division)
c.1 Tax Evasion		Client Support Service (thru Public Information & Education Division)
c.2 Non-issuance of Official Receipts (OR)/Sales Invoices (SI)		Human Resource Development Service
c.3 Non-Granting of PWD/Senior Citizen's Discount		Client Support Service
<b>d. People/"Disiplina"</b>		
d.1 Misdemeanor/ Discourtesy		
d.2 Corruption		
d.3 Other personnel-related issues		
<b>e. Non-compliance with Citizen's Charter &amp; other ARTA requirements</b>		
<b>f. Commendation</b>	Office being complained/commended or where request for assistance is addressed	Human Resource Development Service
<b>g. Request for assistance/suggestions</b>		Client Support Service

3. The concerned office shall have a dedicated email (preferably office generic email account) for citizens' complaints/concerns;
4. The head of the concerned office shall assign a responsible focal person and alternate focal person, in case of absence or unavailability of the former, who shall ensure prompt and timely acknowledgement of receipt of complaints, and the performance of corresponding actions/resolution;





5. The timeliness of actions taken (as documented by the reports submitted to PIED) shall form part of the Key Performance Indicators of the focal person;
6. The complaints shall be processed as follows:
  - a. Complaints coursed thru ARTA (per RA No. 11032 [EODB]) – The concerned office shall respond directly to the complainant within 24 hours from receipt of complaint and submit copy of the response and supporting document, if any, to ARTA (cc: PIED at [arta\\_tied@bir.gov.ph](mailto:arta_tied@bir.gov.ph)).
  - b. Complaints received thru 8888, CCB, PCC, etc. (EO No. 6 - 8888 Citizen's Complaint Center) – the concerned office shall acknowledge receipt of the complaint within 24 hours, and perform concrete and specific action and report the same to the complainant within 72 hours (cc: the complaint channel [8888, CCB, PCC] & PIED [[complaints@8888.gov.ph](mailto:complaints@8888.gov.ph)])
7. For commendations received, PIED shall refer to ACIR, HRDS for the proper recognition, upon evaluation.

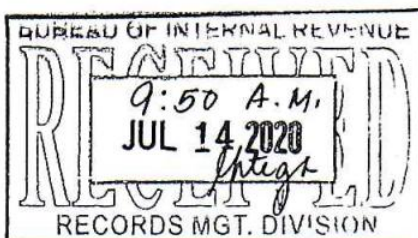
## VI. PROCEDURES & REPORTING REQUIREMENTS

1. The **PIED** shall perform the following:
  - 1.1 Acknowledge the receipt of the complaint within the same day (or the next business day in case it was sent on a weekend or holiday);
  - 1.2 Classify the complaint based on the guidelines provided in Section V.2 of this Order. In the event that the complaint is vague or insufficient in details and that the concerned office to whom the complaint will be indorsed cannot be determined with certainty, additional information and/or documents shall be requested from the complainant. The request should state that failure to supply the same within three (3) working days will be a basis for archiving of the complaint;
  - 1.3 Indorse the complaint to concerned office, copy furnished the monitoring office, if applicable, using the format in Annex A;
  - 1.4 Monitor the submission of reports on actions taken by the concerned office, and prepare follow-up on action taken on the complaint, if necessary;
  - 1.5 Report the actions taken, and request for closure of complaint to the feedback authority (8888, ARTA, CCB, PCC, whichever is applicable).
  - 1.6 Process the Progress Reports submitted monthly by concerned offices, and prepare Status Report using the format in Annex C for



submission, thru the Client Support Service, to the Office of the Commissioner not later than every 25<sup>th</sup> day of the month; and

- 1.7 Provide the Monitoring Offices with the copy of the Progress Report concerning their respective type of complaint for monitoring and appropriate action
2. The **CONCERNED OFFICE to whom the complaint is indorsed by PIED shall:**
  - 2.1 Check the email inbox dedicated for complaints as often as possible on a daily basis;
  - 2.2 Within seventy-two (72) hours from receipt of the complaint, the concerned office shall:
    - a. Acknowledge the receipt of complaint;
    - b. Evaluate the sufficiency and nature of the complaint.
      - Should the complaint be sufficient in details and it is determined that it was sent to the rightful office-in-charge, the point person shall recommend to the office head the appropriate action/resolution and/or investigation;
      - If the complaint is sufficient in details but it is determined that it should involve/require action from other concerned office, the focal person shall recommend the referral of the case to the proper office having jurisdiction thereof;
      - In the event that the complaint is insufficient in details and/or jurisdiction thereof cannot be determined with certainty, the focal person shall request the complainant to provide additional information and/or documents. The request should state that failure to supply the same within three (3) working days will be a basis for archiving of the complaint;
    - c. Determine to which unit/official within their office has jurisdiction to act/investigate on the matter. The focal person shall recommend to the office head the investigation of the complaint by a case officer in their unit or referral of the same to the appropriate office in charge, whichever is applicable;
    - d. Perform concrete and specific action on the complaint;
    - e. Report the concrete and specific action taken directly to the complainant, copy furnished the complaint channel (8888, CCB, PCC, etc.] and PIED ([complaints@8888.gov.ph](mailto:complaints@8888.gov.ph)); and
  - 2.3 Track the progress of investigation/resolution of all complaints received and submit progress reports not later than the 15<sup>th</sup> day of each month to respective Regional Director (for focal persons in





regional and district offices) or Assistant Commissioner (for focal persons in National Office), copy furnished the PIED, following the format in Annex B.

3. The **Monitoring Offices** as specified in Section V.2 hereof shall:
  - 3.1 Evaluate the Monthly Progress Report on Complaints; and
  - 3.2 Whenever necessary, identify the problem and perform appropriate action (i.e. investigation, disciplinary action, policy formulation, etc.) to resolve and avoid the re-occurrence of the same problem.

## VII. REPEALING CLAUSE

All revenue issuances or portions thereof inconsistent herewith are hereby repealed, modified or amended accordingly.

## VIII. EFFECTIVITY

This Order takes effect immediately.



CAESAR R. DULAY

Commissioner of Internal Revenue

035816

