



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

May 16, 2023

**REVENUE MEMORANDUM ORDER NO. 21-2023**

**TO :** All Revenue Officials, Employees and Others Concerned

**SUBJECT :** Policies, Guidelines and Procedures in the Disposal of Valueless Records in the Bureau of Internal Revenue (BIR)

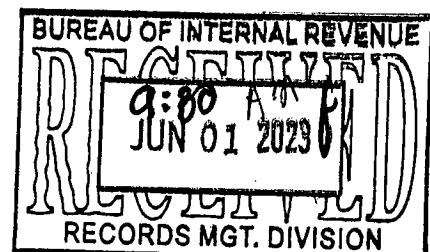
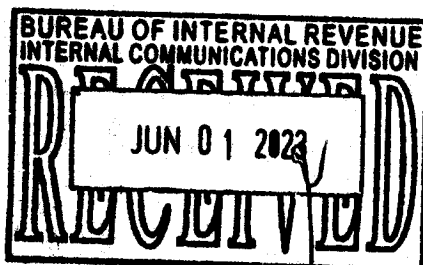
**I. OBJECTIVES**

This Order is issued to:

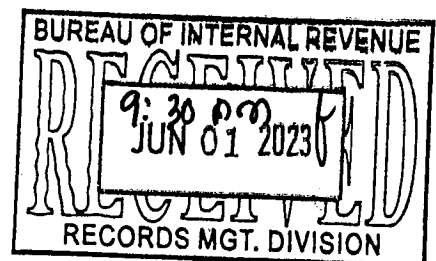
1. Prescribe uniform guidelines and procedures in the disposal of valueless records in the BIR;
2. Define the roles and responsibilities of all concerned offices, officials and employees in the effective implementation of the disposal of valueless records; and,
3. Ensure the Bureau's compliance with RA No. 10173 or the "Data Privacy Act (DPA) of 2012", its Implementing Rules and Regulations (IRR), and all relevant issuances of the National Privacy Commission (NPC), and other applicable laws and policies.

**II. DEFINITION OF TERMS**

- a. **Authorized Representative** - refers to official/employee authorized to act as witness in the disposal of valueless records.
- b. **Authority to Dispose of Records** - refers to written permission issued by the Executive Director of the National Archives of the Philippines (NAP) to government agencies for the destruction of valueless records.
- c. **Disposal** - refers to the act of selling, landfill/burying, or any other way of discarding valueless records in accordance with provision of R.A 9470.
- d. **Economical Disposal** - refers to management's way of discarding valueless records that will generate savings in terms of space, equipment, manpower and other source of income.



- f. **Examination** – refers to the process of looking at and considering something carefully.
- g. **Financial Records** - refer to records created and maintained by the agency about their financial transactions and obligations.
- h. **Mode of Disposal** - refers to destruction of valueless records by sale, landfill/burying or any other ways of disposal.
- i. **Personal Information** – pertains to information of an individual; such as names, signature, address, birthdate, phone number, insurance numbers and/or other sensitive information.
- j. **Public Records** – are publicly accessible information typically gathered and stored by government institutions.
- k. **Records** - refer to information, whether in its original form or otherwise, including documents, signatures, seals, texts, images, sounds, speeches, or data compiled, recorded, or stored.
- l. **Records Disposition** - refers to the systematic transfer of non-current records from office to storage area, identification and preservation of archival records and the destruction of valueless records.
- m. **Records Disposition Schedule** - refers to listing of records series by organization showing, for each records series the period of time it is to remain in the office area, in the storage (inactive) area and its preservation or destruction.
- n. **Records Series** - refer to a group of related records arranged under a single unit or kept together as a unit because they deal with a particular subject, result from the same activity or have a special form.
- o. **Request for Authority to Dispose of Records** - refers to NAP Form No. 3 used in the disposal of valueless records.
- p. **Retention Period** - refers to the specific period of time established and approved by the National Archives of the Philippines (NAP) as the life span of records, after which they are deemed ready for permanent storage or destruction.
- q. **Sensitive Information** – refers to a data / information that must be protected from unauthorized access to safeguard the security/privacy of an individual or organization.

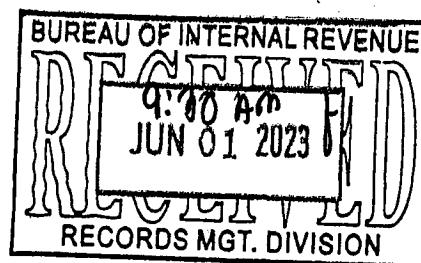


r. **Valueless Records** - refer to all records that have reached the prescribed retention periods and outlived the usefulness to the agency or the government as a whole.

s. **Volume of Records** - refers to quantity of records in terms of cubic meter.

### III. POLICIES

1. The Records Management Division (RMD) in the National Office and Administrative and Human Resource Management Division (AHRMD) in the Regional Offices shall safeguard, adopt appropriate security measures as required in RA No. 10173 or DPA of 2012 and follow the applicable rules and regulations of National Archives of the Philippines (NAP) General Circular No. 2 (*Guidelines on the Disposal of Valueless Records in Government Agencies*) dated January 20, 2009 on the actual disposal of valueless records.
2. The BIR Records Disposition Schedule (RDS) and/or specific laws and regulations shall be used in determining records/documents for disposal.
3. Only records/documents with a disposal schedule shall be destroyed after the completion of its period for storage.
4. Records/documents to be disposed shall have an item number with records series and period covered as indicated in the BIR Records Disposition Schedule.
5. Periodic review and examination of these records/documents shall be conducted at least once a year to identify valueless records that can be requested for disposal.
6. Appropriate measures shall be undertaken when disposing Personal Information or records that contain sensitive information of an individual.
7. Records for disposal shall be segregated from those for further retention as recommended by the NAP.
8. Disposition of any public records/documents is strictly prohibited without authority from the NAP.
9. Records/documents that are involved in any case (i.e. criminal, civil, tax, etc.) shall not be disposed until they are finally decided upon or settled.
10. Financial records/documents subject of audit by the Commission on Audit (COA) shall not be disposed until post-audited and finally settled.
11. Actual Disposal shall be witnessed by Authorized Representatives from the BIR, NAP and COA to ensure that the records /documents to be disposed are the same records/documents that were authorized for disposal.



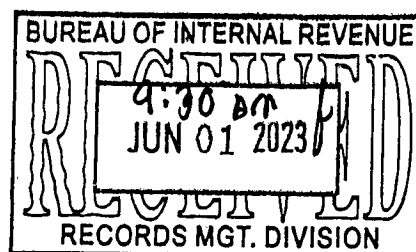
#### IV. PROCEDURES

1. *The Originating / Concerned Offices shall:*

- 1.1 Identify records/documents that are due for disposal in their respective storage areas in accordance with the BIR Records Disposition Schedule.
- 1.2 Secure records/documents of an individual with Personal Information and/or Sensitive Information in accordance with the DPA of 2012 and NPC before transferring to RMD/AHRMD.
- 1.3 Place the records/documents in a box properly labelled based on the contents of records/documents.
- 1.4 Prepare a letter-request for disposal and forward to RMD/AHRMD.

2. *The Records Management Division (RMD)/Administrative & Human Resource Management Division (AHRMD) shall:*

- 2.1 Receive records/documents that are due for disposal from originating offices.
- 2.2 Examine the records/documents by checking their specific and authorized retention periods using the BIR Records Disposition Schedule.
- 2.3 Estimate the volume of the valueless records/documents to determine and facilitate economical disposal.
- 2.4 Accomplish the **Request for Authority to Dispose of Records (NAP Form No. 3)** in three (3) copies and properly fill-up the specific record series, period covered, volume and authorized retention periods in the BIR Records Disposition Schedule (RDS).
- 2.5 Submit the accomplished Request for Authority to Dispose of Records to NAP once approved and signed by the concerned Revenue Officials.
- 2.6 Receive the notification of the approved Request for Authority to Dispose of Records with mode of disposal issued by NAP.
- 2.7 Coordinate with the NAP for the actual date of disposal.
- 2.8 Prepare a request to Resident Auditor to witness the actual disposal of valueless records/documents.
- 2.9 Supervise the segregation of valueless records/documents during the actual disposal with Authorized Representatives from NAP and COA.



2.10 Receive the Certificate of Disposal in triplicate copies prepared by NAP authorized representative who witnessed the actual physical inspection and evaluation of the disposal of valueless records/documents, to wit:

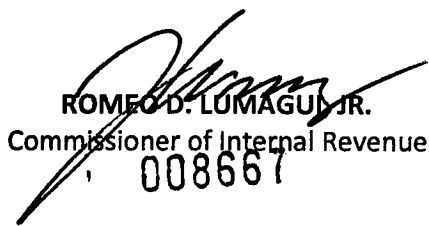
- BIR – Original Copy;
- NAP – 2nd Copy;
- COA – 3rd Copy

2.11 Remit all proceeds realized from the sale of valueless records/documents to the National Treasury.

#### V. EFFECTIVITY

This Order shall take effect immediately.

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ROMEO D. LUMAGUI JR.  
Commissioner of Internal Revenue

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