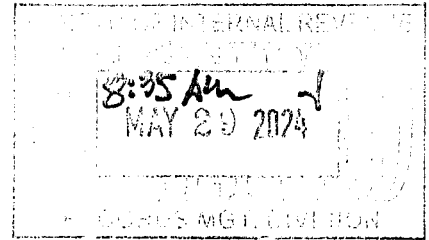




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

National Office Building  
Quezon City



MAY 28 2024

**REVENUE MEMORANDUM ORDER NO. 19-2024**

**SUBJECT :** *Request for Data or Information and/or Representatives by the Legal and Legislative Division from Other BIR Offices in Relation to Congressional/Senate hearings, Agency Meetings and Others*

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

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**SECTION 1. Background and Objective. —**

Revenue Administrative Order No. 001-19 provides for the functions of the Legal and Legislative Division – National Office (LLD-NO), which include the following: (i) attending Congressional/Senate hearings relative to proposed legislative measures with internal revenue tax implications; (ii) preparing reports / data for submission to requesting offices; (iii) conducting studies and research on any proposed legislative measure; (iv) preparing the relevant comment/recommendation/correspondence on the same; (v) coordinating with the Department of Finance and other offices, agencies and instrumentalities relative to comments/recommendations/correspondence on proposed legislative measures; (vi) representing the Bureau of Internal Revenue (BIR) during legislative hearings of bills that may have tax implications; and (vii) coordinating with the concerned offices for the implementation of the abovementioned functions.

In the performance of these functions, the action officers of the LLD-NO frequently participate in legislative hearings and meetings that tackle issues and topics which may pertain to the functions of other offices of the BIR. Congressional/Senate committees and other agencies often request data and other information that are within the custody of another office within the BIR. Additionally, the expertise of other BIR officers and the data in their custody may be needed in the preparation of the comment/recommendation/correspondence on proposed legislative measures and/or pending inquiries.

Therefore, this Order is being issued to aid the LLD-NO in the performance of the above stated functions and to help them in coordinating with other BIR offices.

## SECTION 2. Request for Data. —

Upon the request of the LLD-NO for any data, report or information needed for legislative hearings, meetings with other government offices, or requested by any government office, the concerned Regional Office, Revenue District Office, or other concerned office within the BIR shall provide within the time requested the relevant data, report or information.

Further, the LLD-NO shall be copy furnished any data, report or information transmitted directly to the House of Representatives, the Senate, and their committees, relative to any pending legislation or inquiries through [juanito.balbastre@bir.gov.ph](mailto:juanito.balbastre@bir.gov.ph).

## SECTION 3. Request for a Representative/s. —

Upon the request of the LLD for a representative/s from other BIR offices to participate in legislative hearings or meetings with other government offices, the concerned Regional Office, Revenue District Office, or other concerned office within the BIR shall provide within the time requested a representative who must be competent on the topic of the hearing/meeting and can produce and provide the relevant data or information on the matter to be discussed.

## SECTION 4. Repealing Clause. —

Any revenue issuance which is inconsistent with this Order is deemed revoked, repealed, or modified accordingly.

## SECTION 5. Effectivity. —

This Order shall take effect immediately. All concerned are enjoined to give this Order a wide publicity as possible.



  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

K1-RPT  
K1-FR-23-0217

