



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

May 8, 2009

REVENUE MEMORANDUM ORDER NO. 16-2009

SUBJECT : Establishment of a Taxpayer Service Area
TO : All Internal Revenue Officials and Employees Concerned

I. BACKGROUND AND OBJECTIVES

Consistent with the Bureau's mandate to provide efficient service to taxpayers, all offices which provide "front line" services, including those identified in RMO No. 15-2009, are required to maintain a Taxpayers' Service Area (TSA) within their office premises that would achieve the following:

1. Project a service-oriented image of the BIR;
2. Promote the delivery of fast, efficient and courteous service to taxpayers;
3. Provide a specific reception area for taxpayers availing of the services of the BIR;
4. Serve as a "one-stop shop" to address taxpayers' needs without the need for them to follow up with or be referred to other offices;
5. Implement a taxpayer feedback system involving the conduct of a satisfaction survey as a means to evaluate the effectiveness of the services rendered by the BIR to the taxpayers; and,
6. Provide to taxpayers some information on tax rules, procedures and developments

II. GUIDELINES

The general guidelines on the operation of a Taxpayers Service Area (TSA) are provided below:

1. The TSA should be set up in a conspicuous place in the office premises which can provide convenience and accessibility to taxpayers. The TSA should properly be designated by the posting of a sign or marker.
2. The TSA should be open from 8:00 am to 5:00 pm or for extended hours, depending on the requirements of the taxpayers and the discretion of the head of the BIR tax office.
3. The head of the BIR office should designate the personnel who will be assigned to the TSA to render services to taxpayers. The personnel assigned to the TSA should properly be identified, by means of wearing of identification cards and/or the "Handang Maglingkod" buttons, posting of name plates, etc.

4. Adequate resources, including chairs, tables, computers with internet connections, telephone, should be provided for the use of the TSA personnel and/or taxpayers.
5. Information materials such as flyers, leaflets, brochures, pamphlets, primers, and other documents should be available for the taxpayers' perusal and/or distribution.
6. A sufficient supply of current BIR Forms and Tax Returns should be maintained.
7. Flowcharts showing procedures of certain transactions should be displayed at the TSA.
8. A logbook should be maintained to record the transactions of the TSA personnel with taxpayers. The taxpayers will be requested to accomplish the logbook and indicate their names, name of company represented, contact telephone number, date and time, and nature of transaction. The TSA personnel shall indicate his name and description of action done for each transaction recorded in the logbook.
9. To generate a sense of ownership and accountability for the TSA operations, a tarpaulin with the picture of the head of the particular BIR office welcoming the taxpayers, should be placed at the entrance of the BIR office. This "welcome" tarpaulin can also better encourage taxpayers to approach the BIR for their concerns and requirements. For the operations of the feedback system, there should be a posting near the drop box of a tarpaulin with the picture of the person in charge of this system, ie. the assistant head of the particular BIR office, encouraging the taxpayers to provide feedback to the BIR and to accomplish the satisfaction survey form. This "feedback" tarpaulin can also better encourage taxpayers to provide inputs and comments to the BIR. Initially, the design in **Annex A** and **Annex B** shall be followed and customized to the specification of the particular office. The Assistant Commissioner (Taxpayers Assistance Service) shall provide the format, design and specifications for the tarpaulins.
10. A taxpayer feedback/satisfaction system shall continue to be implemented, involving, among others, the taxpayers accomplishing a **satisfaction survey form (Annex C)**. This form shall be given by the TSA personnel to each taxpayer availing of the services of the BIR with the request that the taxpayers accomplish this immediately and drop in the box provided for this purpose.
11. The Revenue District Officer/LTDO Chief/Division Chief must ensure the completion of required information pertinent to them before ordering the reproduction of **Annex C** for the TSA use.

12. A properly marked, secured and locked drop box should be placed in the TSA for the taxpayers to put in their satisfaction survey form.
13. More details on the feedback and response system shall be provided in an RMO that shall be issued for this purpose.

III. REPEALING CLAUSE:

This Order supersedes pertinent provisions of RMO No. 12-94, RMO No. 93-98 and all other issuances that are inconsistent with this RMO.

IV. EFFECTIVITY:

This Order shall take effect immediately.

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