

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

March 17, 2010

REVENUE MEMORANDUM CIRCULAR NO. 26-2010

SUBJECT : Publishing the full text of the Memorandum of Agreement between the Bureau of Internal Revenue (BIR), the National Bureau of Investigation (NBI) and the Criminal Investigation and Detection Group (CIDG)

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all concerned, quoted hereunder is the full text of the Memorandum of Agreement (MOA) between the Bureau of Internal Revenue (BIR), the National Bureau of Investigation (NBI) and the Criminal Investigation and Detection Group (CIDG) signed on March 17, 2010, at the BIR National Training Center Auditorium, BIR, National Office, Diliman, Quezon City.

“MEMORANDUM OF AGREEMENT

This agreement entered into and executed this 17th day of March 2010 at Quezon City, Philippines, by and between:

The **BUREAU OF INTERNAL REVENUE**, with office at BIR Road, Diliman, Quezon City, represented herein by its Commissioner, Mr. JOEL L. TAN-TORRES, hereinafter referred to as the **BIR**;

The **NATIONAL BUREAU OF INVESTIGATION**, duly organized under Republic Act No. 157, with office at Taft Avenue, Ermita, Manila, represented herein by its Director, Atty. NESTOR M. MANTARING, hereinafter referred to as the **NBI**;

-and-

The **CRIMINAL INVESTIGATION AND DETECTION GROUP**, with office at Camp Crame, Quezon City, represented herein by its Director, Police Chief Superintendent FRANCISCO DON C. MONTENEGRO, hereinafter referred to as the **CIDG**.

WITNESSETH

WHEREAS, the BIR is charged, among other things, with the responsibility of investigating and prosecuting tax evaders, in line with the directive of the President of the Philippines to go after big-time tax evaders under the Run After Tax Evaders (RATE) Program;

WHEREAS, among the avenues open to the BIR in the realization of the above objective is through linkages with the other investigating units of the Government particularly those institutions with known expertise in the field of surveillance, investigation and enforcement;

WHEREAS, the NBI is charged with providing effective and efficient investigative and support services, through its committed and professional personnel;

WHEREAS, the CIDG is charged with the monitoring, investigation and prosecution of all crimes involving economic sabotage and other crimes through a, well-armed and well-equipped anti-crime unit;

WHEREAS, a cooperative effort between the BIR, NBI and CIDG in the investigation, enforcement and prosecution of tax evaders will bring in the maximum results in the RATE.

NOW THEREFORE, for and in consideration of the above premises, and their mutual covenants herein after set forth, the Parties hereto agree, as they have agreed on the following:

I. Responsibilities of the BIR:

1. Coordinate with the NBI and CIDG in the course of its surveillance, investigation, enforcement and prosecution of tax evaders;

2. Request the assistance of the NBI and CIDG for any surveillance, investigation, enforcement and prosecution activities in which their expertise is needed or requested to perform law enforcement activities, including the service of summons and implementation of issued warrants of arrest, garnishment, distraint and levy;
3. Invite NBI and CIDG representatives in the planning of specific surveillance, investigation, enforcement and prosecution activities where their participation has been requested;
4. Advise the NBI and CIDG representatives on the problems expected to be encountered during such activities in order that they may adequately prepare for any contingencies;
5. Inform the NBI and/or CIDG of any other criminal activities they have uncovered in the course of its tax investigation; and
6. Provide briefing and training to NBI and CIDG personnel in the area of tax law, tax fraud, tax audit and other relevant topics.

II. Responsibilities of the NBI and CIDG:

1. Assist the BIR in its surveillance, investigation, enforcement and prosecution of tax evaders;
2. Provide the necessary manpower support and expertise in the conduct of such surveillance, investigation, enforcement and prosecution of tax evaders, including the service of summons and implementation of issued warrants of arrest, garnishment, distraint and levy;
3. Provide the necessary inputs in the planning of specific surveillance, investigation, enforcement and prosecution activities;
4. Coordinate with the BIR for the effective implementation of the RATE Program;
5. Inform the BIR of any tax evasion cases they have uncovered in the course of its investigation;
6. Assign an operational focal point person who will coordinate with the BIR in the surveillance, investigation, enforcement and prosecution of RATE/fraud cases; and
7. Provide briefing and training to BIR personnel in the area of surveillance, gathering of evidence, criminal law and other relevant topics.

IN WITNESS WHEREOF, the Parties, have hereunto affixed their signatures on the date and place herein above-mentioned.

For the Bureau of Internal Revenue:

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue

For the National Bureau of Investigation:

(Original Signed)
ATTY. NESTOR M. MANTARING
Director

For the Criminal Investigation and Detection Group:

(Original Signed)
FRANCISCO DON C. MONTENEGRO
Director

WITNESSES:

(Original Signed)
MARISSA O. CABREROS
OIC-ACIR Legal Service

(Original Signed)
GREGORIO V. CABANTAC
DEPCOM, Legal and Enforcement Service"

All revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue