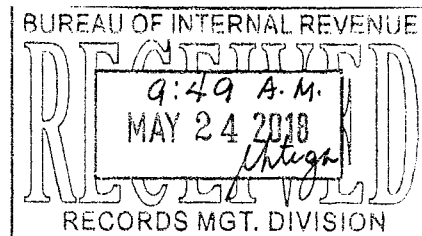




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



February 02, 2018

REVENUE MEMORANDUM ORDER NO. 24-2018

Subject **BIR Use of Social Media Platform in Disseminating Information to Taxpayers**  
To **All Internal Revenue Officials and Employees and Others Concerned**

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### I. BACKGROUND

The Bureau of Internal Revenue (BIR) collection goal is set higher every year. With the passage of new tax laws and issuance of new regulations, coupled with the deployment of new BIR electronic services and implementation of various BIR programs and projects, the dissemination of updated and accurate information to taxpayers and other stakeholders to enhance voluntary compliance has become more challenging.

The BIR is exploring all available communication channels to reach out to taxpayers and other stakeholders for easier access to tax information. One untapped channel is social media (Facebook, Twitter, Google+ and YouTube) that is now extensively used.

Through social media, BIR can improve the awareness of the taxpaying public by providing information such as tax deadlines, new revenue issuances, new policies and guidelines, among others. To implement this, the BIR shall establish and maintain social media accounts for tax information dissemination. Links to these BIR social media shall be available in the BIR Website ([www.bir.gov.ph](http://www.bir.gov.ph)).

### II. OBJECTIVES

This Order is issued to:

- A. Define the policies and procedures in the use of social media by the BIR;
- B. Define the roles and responsibilities of concerned BIR offices in the maintenance and regulation of the social media sites of the BIR;
- C. Provide additional platform in tax information dissemination to increase taxpayer awareness on tax processes, procedures, programs, policies, and provisions of the National Internal Revenue Code of 1997, as amended (Tax Code); and,
- D. Improve delivery of taxpayer service and compliance through information dissemination and education.

### III. DEFINITION OF TERMS

- A. **Social Media** - the different internet sites, virtual communities and networks designed for social interaction among people where they can create, share or exchange information and ideas. Among these are Facebook, Twitter, Google+ and YouTube.
- B. **Facebook** – an online social networking service where users may create personal profiles, gain friends, exchange messages, post updates and receive notifications. Additionally, users may join common-interest user groups, organized by workplace or other characteristics. A *Facebook page* is a public profile specifically created for businesses, brands, celebrities, causes, and other organizations. Unlike personal profiles, pages do not gain "friends," but "fans", which are people who choose to "like" a page. Users can access the platform through the website interface via desktop or mobile device.
- C. **Twitter** – an online social networking and microblogging service that enables users to send and read short 280-character text messages, called "tweets". It is another platform used in open

exchange of information wherein registered users can read and post tweets, but unregistered users can only read them. Users can access the platform through the website interface via desktop or mobile device.

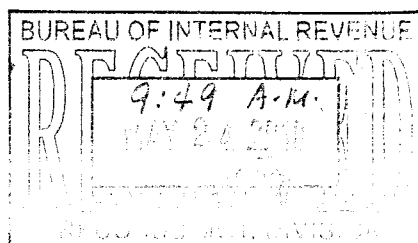
- D. **Google+** – a social networking and identity service that is described as a "social layer". It includes posting of status updates, sharing of information with different groups of people and offering videos and articles to users. Users can access the platform through the website interface via desktop or mobile device.
- E. **YouTube** – a video-sharing website wherein users are allowed to upload, view, and share videos. Available content includes video clips, TV clips, music videos, and other content such as video blogging, short original videos, and educational videos. Users can access the platform through the website interface via desktop or mobile device.
- F. **Netizen** - an entity or person actively participating or involved in online communities, an avid user of the internet, or an internet user who contributes to the world wide web's use and growth.

#### IV. POLICIES AND GUIDELINES

- A. The BIR shall establish and maintain social media accounts for tax information dissemination in the four social media sites, namely:

ACCOUNT	LINK/URL
1. Facebook	<a href="https://facebook.com/birgovph">https://facebook.com/birgovph</a>
2. Twitter	<a href="https://twitter.com/birgovph">https://twitter.com/birgovph</a>
3. Google+	<a href="https://plus.google.com/+birgovph">https://plus.google.com/+birgovph</a>
4. YouTube	<a href="https://youtube.com/+birgovph">https://youtube.com/+birgovph</a>

- B. The Client Support Service (CSS) shall be in charge of the over-all control of the BIR social media sites, directing the Public Information and Education Division (PIED) in the responsible administration and management of the BIR social media sites.
- C. The Information Systems Development and Operations Service (ISDOS) shall provide administration and technical support to sustain and maintain the BIR social media accounts, ensuring that Network Management and Technical Support Division (NMTSD) and Systems Development Division (SDD) provide timely services for the Public Information and Education Division (PIED) to perform its social media functions effectively.
- D. The Information Systems Project Management Service (ISPMS) shall be responsible for providing the security requirements of the project, ensuring that the Security Management Division (SMD) provides timely services for PIED to perform its social media functions effectively.
- E. The PIED shall ensure that the information posted in the BIR Social Media sites are consistent with the content posted in the BIR Website or approved by the BIR Management Committee (MANCOM) for posting.
- F. A dedicated workstation and BIR e-mail account shall be put in place and created for the use of account administrators solely for the maintenance of the BIR Social Media accounts.
- G. The maintenance and management of the BIR Social Media accounts shall only be given to identified BIR personnel who shall maintain the BIR Social Media sites in accordance with the objectives of this issuance.
- H. Only Information published in the BIR Website and other information approved for posting by the MANCOM shall be published in the BIR Social Media Accounts.



- I. Postings shall be free from political or ideological agenda or any statement inconsistent with the Bureau's policies.
- J. No information falling under the prohibition on unlawful divulgence under Section 270 of the Tax Code as well as information covered by Republic Act No. 10173, otherwise known as the "Data Privacy Act of 2012" shall be published in the BIR Social media accounts.
- K. BIR personnel are encouraged to support this initiative by sharing the contents posted in the BIR social media accounts to reach other netizens/taxpayers.

## V. ROLES AND RESPONSIBILITIES

### A. The PIED under CSS shall:

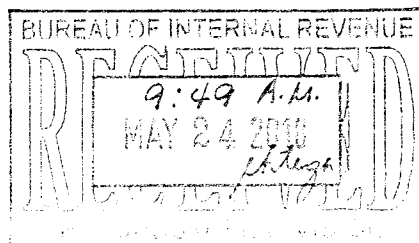
- 1. Act as the BIR Social Media Accounts Administrator and Content Manager of the accounts (fan pages) in charge of the maintenance and management of the BIR Social Media accounts;
- 2. Ensure that the information posted in the BIR Social Media accounts are consistent with the content posted in the BIR Website or approved by MANCOM for posting;
- 3. Prepare the following texts/contents for posting in the BIR social media sites which shall focus on the following with appropriate snapshots and links from the BIR Website:
  - i. Daily Tax Reminders;
  - ii. Monthly Tax Calendars;
  - iii. BIR Issuances (Revenue Regulations, Revenue Memorandum Circulars and selected Revenue Memorandum Orders);
  - iv. BIR News;
  - v. Tax Campaign Videos; and
  - vi. Job Openings.
- 4. Review texts/contents for posting ensuring that they are free from error/s, that the same are informative and helpful to taxpayers, and that they are in conformity with content preparation standards; and
- 5. Schedule and post updated and relevant tax information in the BIR social media sites.

### B. SMD under ISPMS shall:

- 1. Review existing BIR security policies and guidelines on the use of internet and social media and revise as necessary;
- 2. Implement security policies and guidelines on the use of BIR social media accounts; and
- 3. Monitor BIR Social Media Accounts Administrators on their compliance to existing internet and network security policies of the Bureau.

### C. NMTSD under ISDOS shall:

- 1. Process request for Internet Access (BIR Form 044) from authorized PIED personnel; and
- 2. Enable the official social media sites to be accessed by authorized PIED personnel and set the settings for these sites based on the existing internet and network security policies of the Bureau.



D. SDD under ISDOS shall:

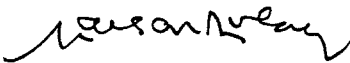
1. Maintain the accounts/settings configuration of the BIR social media sites/profiles specified in Section IV.A and provide technical support to PIED; and
2. Provide administration and technical support to the existing BIR social media accounts.

## VI. REPEALING CLAUSE

All revenue issuances and/or portions thereof which are inconsistent with the provisions of this Order are hereby amended, repealed or revoked accordingly.

## VII. EFFECTIVITY

This Order shall take effect immediately.

  
CAESAR R. DULAY  
Commissioner of Internal Revenue  
016734

