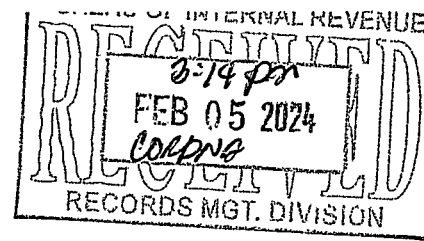




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



Date: FEB 05 2024

REVENUE MEMORANDUM ORDER No. 3-2024

**SUBJECT : ANTI-COUNTERFEIT AND ANTI-PIRACY (ACAP) POLICY**  
**TO : All Internal Revenue Officials and Employees and Others Concerned**

### **I. BACKGROUND**

Republic Act 8293, as amended, known as the Intellectual Property Code of the Philippines, was enacted to implement the policy of the State to protect and secure the exclusive rights of scientists, inventors, artists, and other gifted citizens to their intellectual property and creations. It is also the policy of the State to enhance the enforcement of Intellectual Property Rights (IPR) in the Philippines.

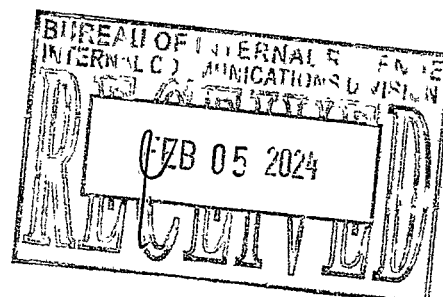
The Bureau of Internal Revenue (BIR) is one of the member agencies of the National Committee on Intellectual Property Rights (NCIPR) created pursuant to Executive Order No. 736, s. 2008. As a member agency of the NCIPR, the BIR shall intensify the promotion, protection, and enforcement of IPR in the country. Thus, the following policies and guidelines on counterfeit and pirated products are hereby adopted.

### **II. SCOPE**

This Revenue Memorandum Order (RMO) shall apply to all officials and employees of the BIR. Likewise, this RMO shall apply to persons engaged by the BIR through institutional or individual contracts of service, job orders, and as consultants.

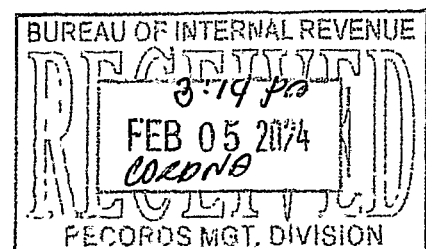
### **III. POLICIES**

1. All officials and employees holding permanent positions and those engaged or to be engaged by BIR through institutional or individual contracts of service, job order, or as consultants shall:



- a. Use only royalty-free videos, images, and music on information and audio-visual materials for publication or public dissemination, Provided, that when necessary and/or unavoidable, non-royalty-free materials may be used subject to the payment of royalties or arrangement with the intellectual property owner, or, when allowed, application of the rules of statutory fair use;
  - b. Use only legitimate and/or licensed software in the performance of duties. Installation and use of the software should be authorized by the Information System Group (ISG);
  - c. Not use BIR devices, or personal devices allowed to be connected to BIR devices in accessing platforms promoting pirated materials such as pirated soft wares, movies, music and books. To this end, the ISG shall block websites notoriously known for offering such materials.
2. All officials and employees holding permanent positions and those engaged or to be engaged by BIR through institutional or individual contracts of service, job order, or as consultants are:
- a. Prohibited from promoting, patronizing, selling, or offering for sale counterfeit and pirated goods and services.
  - b. Directed to use only legitimate and/or licensed software in office-issued equipment. Installation and use of the software should be authorized by the ISG.
  - c. Further prohibited from bringing counterfeit and pirated goods into the BIR premises.
3. All officials and employees holding permanent positions and those engaged or to be engaged by BIR through institutional or individual contracts of service, job order, or as consultants shall:
- a. In case there are promotional events, such as caravans or similar activities, incorporate in their event guidelines, or in their contract or agreement with participating companies, the prohibition on offering for sale or selling of pirated or counterfeit goods.
  - b. Post notices prohibiting counterfeit and pirated goods inside the BIR's premises and uphold respect for IPR.
  - c. Exemplify respect for IPR at all times.

Willful infraction of the foregoing shall be reported to the Internal Investigation Division (IID) for national office, or the Regional Investigation Division (RID) for regional offices. Non-compliance of herein Sections III.1 (a,b,c,) and III.2 (a,b,c) shall be considered as Grave Misconduct and shall constitute a Grave Offence pursuant to Revenue Memorandum Order (RMO) No. 67-2010, an addendum to

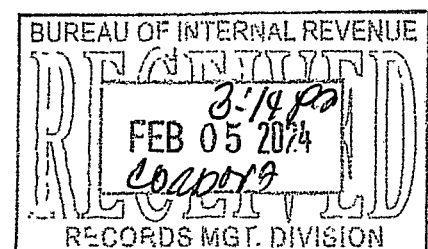


Revised Code of Conduct for Revenue Officials and Employees, as implemented by RMO No. 53-2010 dated June 11, 2010.

#### IV. ROLES AND RESPONSIBILITIES

To effectively implement this RMO, the following Offices, shall be tasked to undertake the following roles and responsibilities:

1. The Network Management and Technical Support Division (NMTSD) in the National Office and Revenue Data Centers (RDC) in the regional offices shall:
  - a. Ensure that the use of office-issued equipment, office-issued gadgets, office internet, and the like, is aligned with the BIR ICT and security policies, which include ensuring that said items are not used to access or download pirated materials;
  - b. Ensure that only legitimate and/or licensed software for office issued ICT devices shall be procured;
  - c. Pursuant to a determination made by the Security Management Division during random inspection, it shall delete any unauthorized software or subscription used to download pirated content.
2. The Security Management Division (SMD) shall:
  - a. Subject to all applicable rules on data privacy, conduct random inspection on office-issued ICT devices for the purpose of ensuring that not unauthorized applications or software are installed;
  - b. Give notice to the officials and employees with unauthorized software to allow him/her reasonable time to opt-out from his/her subscription, if applicable, and erase his/her personal information;
  - c. Report any incidence of infraction under Section III.2.b of this RMO. Willful infraction shall be reported to the IID for National Office, or the RID for regional offices.
3. Client Support Service shall:
  - a. Develop information materials, notices, advisories on BIR ACAP policy;
  - b. Ensure that notices prohibiting counterfeit and pirated goods inside the BIR premises are posted in conspicuous places and on social media platforms or BIR websites.
4. Training Management Division is tasked to include awareness on IP and IPR in the roster of training programs for employees.



5. The Information Systems Group together with IID / RID shall ensure the effective implementation of this Order.

**V. EFFECTIVITY**

This RMO shall take effect immediately and shall be valid and in force until revoked, amended, or modified. All orders issued inconsistent herewith are hereby revoked and/or superseded accordingly.



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

