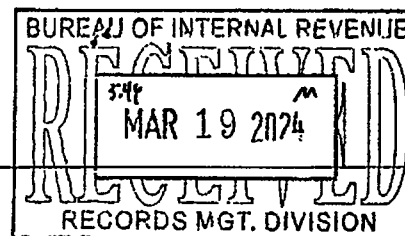
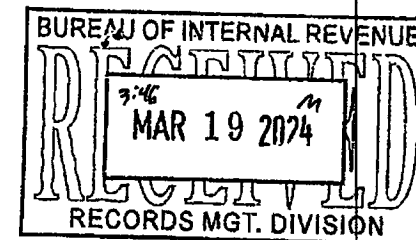


CY 2024 BIR Priority Programs and Projects

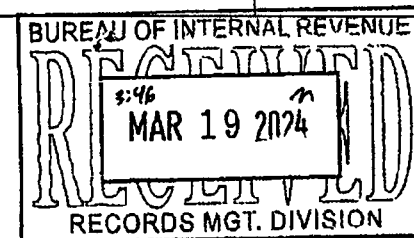
Programs/Activities/Projects	Description	Responsible Office
<i>1. Provide Excellent Services to Taxpayers</i>		
<p>1. Implementation of Ease of Paying Taxes (EOPT) Act or Republic Act. No. 11976</p> <ul style="list-style-type: none"> ➤ Issuance of Revenue rules and regulations including related issuances/clarifications in relation to EOPT Law ➤ Creation of BIR facility to support the changes introduced by the EOPT law ➤ EOPT Roadshow ➤ Taxpayer (TP) Classification 	<ul style="list-style-type: none"> • Issues rules and regulations to properly implement the EOPT Act. The Bureau shall conduct roadshows to guide the Revenuers and taxpayers in the interpretation of the law. • Creates a BIR-facility that supports the modernization of the tax administration brought about by the EOPT law. • Emphasizes the importance of EOPT and encourages taxpayers to comply with the updated taxation system, adopt best practices and replace antiquated procedures. • Develops a classification of taxpayers according to the business size (large/medium/small/micro) to properly address their tax concerns in accordance with the classification provided pursuant to EOPT Act. Moreover, in line with the objectives of the EOPT Act, the Bureau shall classify the taxpayers into micro, small, medium, and large with the objective of improving tax compliance and taxpayer convenience especially to micro and small taxpayers. 	<p style="text-align: center;">Legal Group (LG)/ Operations Group(OG)/ Information Systems Group (ISG)</p> <p style="text-align: center;">LG/OG</p> <p style="text-align: center;">ISG</p> <p style="text-align: center;">LG/OG</p> <p style="text-align: center;">Planning and Management Service (PMS)/(Research and Statistics Division)</p>



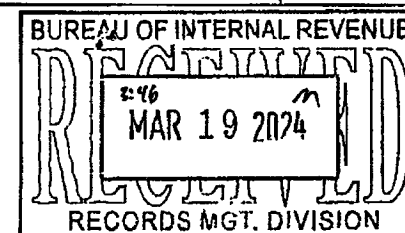
Programs/Activities/Projects	Description	Responsible Office
<ul style="list-style-type: none"> ➤ Ease of Doing Business 	<ul style="list-style-type: none"> • Establishes processes compliant with the provisions of RA No. 11032 otherwise known as the Ease of Doing Business and Efficient Government Service Delivery Act. This aims to lessen the burden of the taxpayer leading to more compliant taxpayers. • Eliminates redundant data and duplication of information. • Streamlines the processes and documentary requirements. • Simplifies tax forms for easy compliance of the taxpayers. The redesigning of certain forms and the packaging shall consider the use of technology based designs for data capture, e.g. Optical Character Recognition (OCR), Intelligent Character Recognition (ICR), scanning mechanism. 	Client Support Service (CSS)
2. Taxpayer Awareness Program	<ul style="list-style-type: none"> • Make tax information easily available to taxpayers through: <ul style="list-style-type: none"> ➤ Dissemination of Information, Education and Communication (IEC) materials to taxpayers using the following media: <ol style="list-style-type: none"> a. Tri-media (TV/Radio interviews, publication in newspapers); b. Electronic media (BIR Website, email, and electronic billboards); and c. Social Media (FaceBook, YouTube and Twitter); ➤ Conduct of seminars, dialogues, public hearings, and consultations with internal and external stakeholders; and ➤ External linkages with other government agencies and private institutions relative to the conduct of tax information and awareness campaigns. 	CSS
II. Develop Highly Digital Processes		
1. Electronic Invoicing / Receipting and Sales Reporting System (EIS)	<ul style="list-style-type: none"> • An electronic platform capable of receiving, processing and storing sales data transmitted by taxpayers from its electronic invoices and/or receipts issued from its CAS, POS or Receipting/Invoicing software. The EIS has three (3) portals: <ol style="list-style-type: none"> 1. Electronic Invoicing/Receipting System (EIS) – platform for Taxpayers; 2. EIS Certification – platform for Certification of middleware developed by Taxpayer and Issuance of the Permit to Transmit (PTT) required sales data; and 3. EIS for Revenue Officers (ROs) – platform for BIR Revenue Officers (for BIR internal use only) 	Assessment Service (AS)/CSS Large Taxpayers Service (LTS) ISG/Information Systems Project Management Service (ISPMS)/Business Intelligence Division (BID)



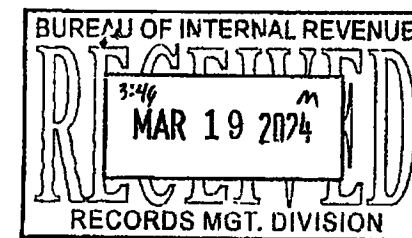
Programs/Activities/Projects	Description	Responsible Office
2. Online Withholding System (Project 230X)	<ul style="list-style-type: none"> A web-based system that will capture information on transactions subject to withholding tax, generate valid creditable withholding tax certificates, provide facility for electronic filing and payment of withholding tax, and provide reconciliation and discrepancy reports. 	CS/ISG/ISPMS/BID
3. Taxpayer Ledger	<ul style="list-style-type: none"> Taxpayers will have a 360-degree view of their records including registration information, returns filed, taxes paid and reports submitted. 	OG/ISG/AS/CS/CSS
4. Electronic Filing and Payment e- Submission Systems	<ul style="list-style-type: none"> Allows taxpayers to electronically process and transmit tax return information including attachments and taxes due thereon to the government over the internet through the BIR website www.bir.gov.ph. It also provides taxpayers with an alternative mode of preparing and filing of tax returns that is easier and more convenient. Facility which accepts voluminous electronic attachments required by BIR from taxpayers. 	CS/ISG/ISPMS/Taxpayer Service Systems Division (TSSD) CS/Miscellaneous Operations Monitoring Division (MOMD) ISG/ISPMS/BID/ISDOS/SDD
5. Internal Revenue Integrated System (IRIS)	<ul style="list-style-type: none"> A core tax system developed to replace the 25-year old Integrated Tax System (ITS). It is a central repository and instrument for the processing of taxpayer information, to support effective monitoring of tax compliance and risk-based audits, both vital tools in ensuring timely and correct revenue collections. 	CSS/CS/AS ISG/ISPMS/ASD
6. Internal Revenue Stamp Integrated System (IRSIS) for (a) Alcoholic Products and (b) Sweetened Beverages	<ul style="list-style-type: none"> A web-based system that will manage the ordering, production, distribution, affixing, tracking, monitoring and report generation of excise tax stamps for alcoholic products and sweetened beverages. 	LTS



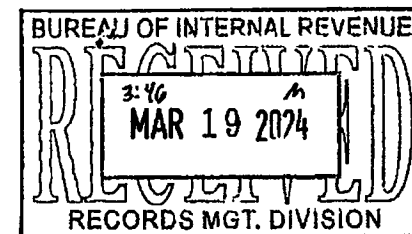
Programs/Activities/Projects	Description	Responsible Office
7. eSubmission of eORB (Official Register Book)	<ul style="list-style-type: none"> An automated facility on excise products that shall allow the excise taxpayers to electronically submit the ORB. An ORB is a record book wherein daily transactions, in quantity or volume, of receipts and removals or transfers of regulated raw materials, goods-in-process, and finished products are entered by manufacturers, producers, importers and dealers of articles subject to excise tax. 	LTS
8. Online application of permits	<ul style="list-style-type: none"> Develop an online application for the processing of permits to operate as a manufacturer/importer of excisable articles, registration of brands, and permits to denature and export. 	LTS
III. Strengthen Integrity and Professionalism of the Employees and the Institution		
1. Integrity Management Program	<ul style="list-style-type: none"> Promotes integrity, honesty and transparency throughout the revenue service by expediting preliminary investigations on complaints/reports against Bureau personnel, and completing the disposition of administrative cases submitted for decision. Implements the BIR anti-corruption program. 	Internal Affairs Service (IAS)
2. Re-organization, re-structuring and upgrading Salary Benefits	<ul style="list-style-type: none"> Increases the salary and harmonize benefits, ensuring fairness and competitiveness of the revenue officers alongside with its counterpart in the private sector. 	Human Resource Development Service (HRDS) /Personnel Division (PD)
3. Expediting Recruitment	<ul style="list-style-type: none"> Revisits the plantilla of personnel to address the needs of the District Office and the National Office and fast track the target recruitment for new staff of all offices. Establishes a turnaround time for the recruitment process, from examination to appointment. 	HRDS/PD



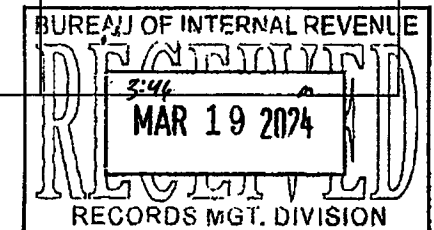
Programs/Activities/Projects	Description	Responsible Office
4. Robust Promotion	<ul style="list-style-type: none"> • Fills-up non-entry level positions through the promotion of qualified employees in accordance with the BIR Merit Promotion Plan and other pertinent CSC rules and regulations. • Benchmarks the process of recruitment and promotion of other government agencies. • Reviews and revisit the Quality Standard (QS) of entry level positions specifically requirements on trainings and experience. • Requires all Revenue Regions to undergo the CSC Prime Accreditation from their respective Regional Directors to be entitled to sign appointment for new recruits. 	HRDS/PD
5. Continuing GAD Integration	<ul style="list-style-type: none"> • Adopts to GAD framework on mainstreaming gender issues and achieving gender equality and women empowering outcomes. • Revisits the previous GAD Agenda (FY 2019-2023) and review its accomplishments. • Formulates the BIR's new GAD Agenda for FY 2025-2030 that will help gender mainstream the BIR's programs, activities, policies and processes thereby addressing gender issues and empowering the BIR employees. • Uses Harmonized Gender & Development (HGDG) Tool to integrate GAD elements in the programs, activities and projects of the BIR. 	HRDS/Training Management Division (TMD)
6. Mental Health Awareness	<ul style="list-style-type: none"> • Improves health and well-being of employees through conduct of various activities, managing stress, building relationships, improving productivity, etc. 	HRDS/PD
7. Capacity Building Enhancements for BIR Officials and Employees	<ul style="list-style-type: none"> • Conducts in depth and periodic trainings/seminars, as scheduled in the Training Calendar 	HRDS/Training Delivery Division (TDD)



Programs/Activities/Projects	Description	Responsible Office
9. Enterprise Risk Management (ERM)	<ul style="list-style-type: none"> Fully implements the structured ERM Process per RMO No. 9-2023 wherein BIR may use techniques, methods and strategies in identifying, analyzing, prioritizing and mitigating risks which may interfere or adversely affect its operations and attainment of objectives in order to increase the possibility of achieving desired outcomes by allowing top management to make informed decisions and maximizing the use of resources towards the achievement of Aspirations of 2028. 	PMS/Management Division (MD)
IV. Intensify Audit and Enforcement Processes		
1. Run After Tax Fake Transactions (RAFT) Program	<ul style="list-style-type: none"> Identifies and files civil, criminal and administrative cases against sellers, users, and professionals involved in the sale and use of commercial invoices/receipts to support fake transactions to evade payment of internal revenue taxes. Collects lost revenue from fake transactions. Initiates administrative complaints for the suspension or cancellation of the Certificate of Accreditation of Tax Practitioners or revocation of Professional licenses of Certified Public Accountants (CPAs), Lawyers, and other Professionals involved in fake transactions. 	Office of the Commissioner
2. Run After Tax Evaders (RATE) Program	<ul style="list-style-type: none"> Emphasizes the criminal nature of tax evasion, in order to have a maximum deterrent effect on taxpayers, thereby enhancing voluntary compliance and promoting public confidence in the tax system. 	Enforcement and Advocacy Service (EAS)



Programs/Activities/Projects	Description	Responsible Office
3. Intensified Audit and Investigation	<ul style="list-style-type: none"> • Intensifies the investigation of taxpayer's compliance and collect the right taxes of the following specialized industries: <ul style="list-style-type: none"> ➤ Online Sellers/Social Media Influencers; ➤ Top industries in the RDOs/RRs; ➤ Taxpayers with low tax compliance; ➤ Not previously audited taxpayers; ➤ Top individual taxpayers; ➤ Cooperatives; ➤ Non-stock Non-profit; and ➤ Not-VAT to VAT. 	AS
4. Oplan Kandado	<ul style="list-style-type: none"> • Enhances voluntary compliance and increases revenue collections through the temporary closure of business establishments until compliance requirements are met. 	OG (Revenue Regions (RRs))
5. Broadening of the Tax Base <ul style="list-style-type: none"> • New Business Registration, including online sellers 	<ul style="list-style-type: none"> • Increases the number of active registered business taxpayers by identifying unregistered taxpayers/businesses through the conduct of Tax Compliance Verification Drive (TCVD) and use of Third-Party Information (TPI). 	CSS
6. Nationwide Raid of Illicit Cigarettes, Vapes and other Excisable Articles	<ul style="list-style-type: none"> • Maximizes excise tax collection and enhances voluntary compliance by addressing the illegal trade of such excisable articles. 	OG (RRs)/LTS/LG
7. Intensified Collection of Delinquent Accounts	<ul style="list-style-type: none"> • Pursue appropriate actions on the management of delinquent accounts thru the: <ul style="list-style-type: none"> ➤ Establishment of accurate inventory and profile of delinquent accounts; ➤ Implementation of appropriate summary remedies; and ➤ Issuance of clear guidelines on write-off of confirmed/verified uncollectible accounts. 	CS



Programs/Activities/Projects	Description	Responsible Office
8. Strengthened Disposal of Acquired Assets	<ul style="list-style-type: none"> Generates additional collection thru liquidation of the assets levied, distrained and garnished to attain collection target. 	CS
9. Intensified Collection of Unpaid Taxes due from Filed Returns through eFPS/eBIR Forms	<ul style="list-style-type: none"> Decreases the delinquency accounts and increase tax collections. 	CS
10. Passage of domestic legislation necessary to implement the Base Erosion and Profit Shifting-Inclusive Framework (BEPS-IF) Action Plan especially the minimum standards	<ul style="list-style-type: none"> Passes a domestic legislation, which would require the ultimate parent entity of multinational enterprises (MNEs) to file its country-by-country report (CbCR) with the tax authority in its jurisdiction of residence. Passes a domestic legislation which would require MNEs to prepare and file its local file and master file necessary for transfer pricing audits. Coordinates with the Department of Finance (DOF) for the entry into force of the Convention on Mutual Administrative Assistance in Tax Matters (MAAC) which would facilitate the automatic exchange of CbCRs. Coordinates with DOF for the signing, ratification, and entry into force of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) to swiftly modify existing bilateral tax treaties to implement the agreed minimum standards to counter treaty abuse and to improve dispute resolution mechanisms while providing flexibility to accommodate specific tax treaty policies. 	LG/Legal Service(LS)/ International Tax Affairs Division (ITAD)/ Legal and Legislative Division (LLD)
11. Complete the ASEAN Tax Treaty Network in compliance with the Philippines' commitment in the ASEAN Forum on Taxation	<ul style="list-style-type: none"> Commence the negotiation of the proposed PH-LAO PDR and PH-Myanmar Double Taxation Agreements (DTAs) and to conclude the ongoing negotiations with Cambodia. 	LG/LS/ITAD

