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

REVENUE MEMORANDUM ORDER NO. 44-2019

SUBJECT : Policies, Guidelines and Procedures on the Transmittal of BIR Records / Dockets to the Litigation, Prosecution, Appellate and Legal Divisions of Revenue Regions

TO : All Internal Revenue officers and Others Concerned

I. OBJECTIVE

This Revenue Memorandum Order (RMO) is hereby issued in order to ensure the integrity, retention and availability of Bureau of Internal Revenue (BIR)'s records for any legal action and collection of deficiency taxes.

II. POLICIES AND GUIDELINES

1. The transmittal of the original or certified true copies of the entire BIR records/docket shall be made within fifteen (15) days from receipt of request of the concerned Legal Division as required by the Department of Justice and/or Court of Tax Appeals for any legal action under the Tax Code.

2. The original or certified true copies of the BIR records/docket shall be retained by the assessing office for the purpose of enforcing collection action, if necessary, while the legal case is still pending before any court of competent jurisdiction or while a request for reconsideration is pending before the Office of the Commissioner.

III. PROCEDURES

A. Litigation Division / Prosecution Division / Appellate Division / Legal Divisions of Revenue Regions

   1. Request from the concerned Revenue District Office the transmittal of the entire BIR records/docket of the case pending before their Office for appropriate legal action.

B. Revenue District Office

   1. Reproduce the entire BIR records/docket, upon receipt of request for transmittal. The BIR records/docket must contain an index or table of contents numbered in chronological order, with proper and correct pagination, the top

page being the latest dated document. The total number of pages contained in the docket must be certified in the transmittal letter.

2. Transmit the BIR records/dockets, within fifteen (15) days from receipt of the request, and retain copy thereof before transmitting the same to Litigation Division, Prosecution Division, Appellate Division or Legal division, as the case may be.

3. Retain either the original or certified true copies of the entire BIR records/docket for the purpose of immediately enforcing collection procedure such as issuance and service of warrants of distrains and garnishment and/or levy, if necessary.

4. Inform the Litigation Division Litigation Division / Prosecution Division / Appellate Division / Legal Divisions on any action to be taken on any of the cases pending before it that could affect or is detrimental to the outcome of the case.

IV. PENALTY PROVISIONS

Strict compliance with this Order is hereby enjoined. Any violation of the provisions hereof shall be subject to administrative disciplinary action and shall be dealt with accordingly.

V. REPEALING CLAUSE

All other issuances and/or portions thereof inconsistent herewith are hereby repealed, amended or modified accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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