

[BIR REVENUE ADMINISTRATIVE ORDER NO. 1-2012, April 02, 2012]

IDENTIFYING THE REVENUE ISSUANCES REQUIRED TO BE FILED WITH THE UNIVERSITY OF THE PHILIPPINES LAW CENTER

BACKGROUND

Chapter 2, Book VII of Executive Order No. 292, the "Administrative Code of 1987" pertinently provides:

"SEC. 3. Filing. - (1) Every agency shall file with the University of the Philippines Law Center three (3) certified copies of every rule adopted by it. Rules in force on the date of effectivity of this code which are not filed within three (3) months from that date shall not thereafter be the basis of any sanction against any party or persons.

(2) The records officer of the agency, or his equivalent functionary, shall carry out the requirements of this section under pain of disciplinary action.

(3) A permanent register of all rules shall be kept by the issuing agency and shall be open to public inspection. "

As provided above, every rule adopted by an agency shall be filed with the University of the Philippines Law Center (hereinafter referred to as the "Center").

The term "rule" mentioned above is defined in Section (2)(2), Chapter 1 of the said Code as follows:

"Rule" means any agency statement of general applicability that implements or interprets a law, fixes and describes the procedures in, or practice requirements of, an agency, including its regulations. The term includes memoranda or statements concerning the internal administration or management of an agency not affecting the rights of, or procedure available to, the public."

From the foregoing definition, there are two categories of rule, namely:

1. Any agency statement of general applicability that implements or interprets a law, fixes and describes the procedures in, or practice requirements of, an agency, including its regulations.
2. Memoranda or statements concerning the internal administration or management of an agency not affecting the rights of, or procedure available to, the public.

This Revenue Administrative Order is issued to identify the revenue issuances that are required to be filed with the Center based on the definition of rule in the said

Code.

Section 1. Classification/Description of Revenue Issuances. - Aside from Revenue Regulations, which are issued by the Secretary of Finance upon recommendation of the Commissioner of Internal Revenue, under Revenue Administrative Order No. 1-2003, the revenue rulings and issuances that implement or interpret tax laws are classified and described as follows:

- a) **Rulings of first impression.** – These refer to the rulings, opinions and interpretations of the Commissioner of Internal Revenue with respect to the provisions of the Tax Code and other tax laws without established precedent, and which are issued in response to a specific request for ruling filed by a taxpayer with the Bureau of Internal Revenue. Provided, however, that the term shall include reversal, modification or revocation of any existing ruling.
- b) **Rulings with established precedents.** – These refer to mere reiteration of previous rulings, opinions and interpretations of the Commissioner, which may be delegated by the Commissioner from time to time at his/her sole discretion to duly authorized internal revenue officers (i.e., Deputy Commissioner, Legal and Inspection Group; Assistant Commissioner, Legal Service; Regional Directors) that are issued in response to a specific request for ruling filed by a taxpayer with the Bureau of Internal Revenue.
- c) **Revenue Memorandum Rulings (RMR).** – These refer to the rulings, opinions and interpretations of the Commissioner of Internal Revenue with respect to the provisions of the Tax Code and other tax laws, as applied to a specific set of facts with or without established precedents, and which the Commissioner may issue from time to time for the purpose of providing taxpayers guidance on the tax consequences in specific situations.
- d) **Revenue Bulletins (RB).** – These refer to periodic issuances, notices and official announcements of the Commissioner of Internal Revenue that consolidate the Bureau of Internal Revenue's position on certain specific issues of law or administration in relation to the provisions of the Tax Code, relevant tax laws and other issuances for the guidance of the public.
- e) **Revenue Travel Assignment Orders (RTAO).** – These orders assign revenue personnel to specific functions in specific units. Travel assignment orders specifically mention the names of revenue personnel concerned.
- f) **Revenue Special Orders (RSO).** – Instructions or directives for the accomplishment of special assignments or missions of significance which are temporary in nature or for a definite period of time. These issuances specifically mention the personnel or units of organization concerned.
- g) **Revenue Memorandum Circulars (RMC).** – These issuances shall disseminate and embody pertinent and applicable portions, as well as amplifications of the rules, precedents, laws, regulations, opinions and other orders and directives issued by or administered by the Commissioner of Internal Revenue, and by offices and agencies other than the Bureau of Internal Revenue, for the information, guidance or compliance of revenue personnel.
- h) **Revenue Memorandum Orders (RMO).** – These are directives or instructions outlining procedures, techniques, methods, processes,