

**[BIR REVENUE MEMORANDUM ORDER NO. 46-
2011, December 22, 2011]**

**PRESCRIBING THE POLICIES, GUIDELINES AND PROCEDURE IN
THE FILING OF CONFIDENTIAL INFORMATION, INVESTIGATION
OF CASES ARISING THEREFROM AND PROCESSING OF CLAIMS
FOR REWARD, IN RELATION TO THE IMPLEMENTATION OF
REVENUE REGULATIONS NO. 16-2010**

Adopted: 22 December 2011

Date Filed: 31 January 2012

I. OBJECTIVE

This Order is issued to implement the procedure in the filing of confidential information, defining the responsibilities of the different BIR offices involved in the filing and investigation of confidential information and processing of claims for informer's reward, prescribed under Revenue Regulations No. 16-2010.

II. POLICIES AND GUIDELINES

The following policies and guidelines shall be observed in the filing of confidential information and processing of informer's reward:

1. If during the conduct of investigation by the Special Investigation Division (SID) of confidential information filed in the respective Revenue Region, it is determined that the denounced taxpayer's estimated basic tax liability exceeds one million pesos (P1,000,000.00), the SID, through the Regional Director, shall submit a progress report on the case being investigated to the Deputy Commissioner for Legal and Inspection Group, who may re-assign the same to the National Investigation Division, for further investigation, if warranted under the circumstances.
2. For claims for reward on cases investigated by the SID, pursuant to Section 16 of RR No. 16-2010, the recommendation for approval/denial of the reward which is forwarded by the Regional Director to the Deputy Commissioner for Legal and Inspection Group, may be forwarded by the latter to the Assistant Commissioner for Enforcement Service, for further evaluation and review.