

**[ BIR (DOF) REVENUE MEMORANDUM ORDER NO.  
53-94, August 26, 1994 ]**

**STRATEGIC PLANS TO INTENSIFY THE VAT INFORMATION AND  
EDUCATIONAL CAMPAIGN**

With the decision of the Supreme Court upholding the constitutionality of RA 7716 (Expanded Value Added Tax) and in line with the policy of this office to intensify the VAT information and educational campaign, the strategic plans outlined below shall be adopted.

Our strategic plans have these objectives:

First, to give information to critical groups or those sectors having reservations against the implementation of the VAT Law, such as religious groups, market vendors, labor groups, studentry, etc.

Second, to give assistance to those directly affected in the implementation of the VAT Law, i.e., VAT and Non-VAT taxpayers, practitioners, etc.

In giving information, the following strategic plans shall be undertaken:

1. Continue conducting seminars and dialogues with:
  - 1.1. Religious groups and organizations such as parish councils, priests, ministers
  - 1.2. Labor groups, unions and associations
  - 1.3. Parents Teachers Associations
  - 1.4. Non-government and civic organizations
  - 1.5. Members of the business community, professionals and consumers groups.
  - 1.6. Members of the mass media.
  - 1.7. Other groups affected by the VAT.
2. Distribute available VAT Campaign materials.
  - 2.1. VAT Primers and comics
  - 2.2. Streamers with print "WALANG VAT SA PALENGKE; GULAY, PRUTAS, ISDA, KARNE" in front of each market.
  - 2.3. Streamers for strategically-located commercial establishments.
  - 2.4. Banderitas for jeepney and tricycle operators.
3. Send out letters-appeal to priests/ministers for dissemination thru the pulpit, if possible.
4. Coordinate with the members of Local Action Committee on VAT Implementation

(LACVI), mayors and local officials.

4.1. Monitor prices of prime commodities

4.2. Conduct "Pulong-pulong" with different barangays.

5. "Factory to factory Campaign".

5.1. Send out letters-appeal thru the various Chambers of Commerce and Industries.

5.2. Teach-in for Officers of Labor Unions.

6. "Adopt-a-Barangay"

6.1. Coordinate with barangay officials.

6.2. Determine the number of barangays in each district.

6.3. Allocate the barangays among the investigating groups in the district.

6.4. Require group leaders to submit monthly reports on the VAT compliance of the assigned barangay and taxpayers within the barangay to their Revenue District Officers.

6.5. The Revenue District Officers shall, in turn, consolidate these monthly reports and submit the same to the Regional Directors.

6.6. The Regional Directors shall, thereafter, consolidate these monthly reports received from the various Revenue District Offices and furnish copies thereof to the Office of the Commissioner and the Office of the Deputy Commissioner Operations).

7. Request time slot for classroom VAT campaigns.

7.1. Request thru District Supervisors for 10 minutes to lecture on VAT during Social Science period.

7.2. Prepare materials for classroom discussion.

8. Conduct massive information drive, using the tri-media, on the features of the expanded VAT law.

9. Dissemination of Revenue Memorandum Circulars on the newly covered industries:

9.1. Undertake the printing of the revenue circulars

9.2. Distribute the circulars to revenue personnel and the taxpayers affected.

As regards the plan to give assistance, the following shall be adopted based on the favorable decision of the Supreme Court:

1. Initiate immediate action towards supplying all RDOs with sufficient inventory of registration forms for the registration of VAT and Non-VAT taxpayers.

1.1. RDOs are required to make an inventory of their existing registration forms (BIR Forms 1556, 1556-A, 1557, and 1558).

1.2. Determine the number of registration forms still needed in their respective districts;