

**[ BIR MEMORANDUM ORDER NO. 26-98, March 09, 1998 ]**

**ESTABLISHMENT OF THE INQUIRY HANDLING FACILITY FOR THE BIR WEB PAGE**

**1.0  
Objectives**

The BIR, as part of a continuing effort to upgrade and improve its communication network for the dissemination of information, created the BIR Web Page, which is accessible on both the Intranet and the Internet.

In light of the influx of an increasing number of queries through the Web Page, this Order is being issued to accomplish the following objectives:

1. To provide policies and guidelines for the operations and work flow of the On-Line Facility that shall be used to handle and manage traffic and queries through the Web Page;
2. To establish and maintain links with the various Services and other offices that shall provide data and information to be disseminated through the Web Page; and
3. To ensure that taxpayers accessing the Web Page shall be provided with timely, accurate and up-to-date information in response to their queries, thereby encouraging tax consciousness and compliance.

**2.0  
Definition of Terms**

The following terms to be used throughout this Order are hereby defined:

1. *Inquiry* — On-line questions or queries from taxpayers, stakeholders, revenue officials and employees, and the general public on tax-related issues.
2. *Internet Web Page* — The network environment accessible to the public, both local and international.
3. *Intranet Web Page* — The network environment accessible only to revenue officials and employees.
4. *BIR Web Page* — Customized modules of general information about the Bureau, its history, annual accomplishments (as contained in the Annual Report), vision and mission, and executive profiles. The Web Page also provides information on the Bureau's organizational structure, directory of offices, services, Frequently-Asked

Questions (FAQs), and "For Your Information" (FYI) data on taxes, BIR Forms, revenue rulings and issuances, and provisions of the National Internal Revenue Code. Other facilities attached to the Web Page include electronic communications services such as a Guestbook, links to other government agencies, and a File Transfer Protocol (FTP).

### **3.0 Policies and Procedures**

#### **A. General Policies**

1. The Taxpayer Assistance Service (TAS), which shall serve as the center for information dissemination and taxpayer inquiries, shall be considered as the End-User of the Web Page design, as developed by the Web Page Team. As such, TAS shall receive and respond to all queries coursed through the BIR Web Page.
2. TAS shall be equipped with an Internet facility, to enable it to monitor information provided on the Web Page, and to gather information on any topic that may be of interest to the Bureau. TAS shall also be provided with its own mailbox, to allow it to retrieve and respond to e-mail inquiries.
3. No member of the TAS or the Web Page Team shall release any information on taxpayers or taxpayer records, in compliance with Section 270 of the National Internal Revenue Code (as amended by RA 8424), which states:

*"SEC. 270. Unlawful Divulgence of Trade Secrets — Except as provided in Section 71 of this Code and Section 26 of Republic Act No. 6388, any officer or employee of the Bureau of Internal Revenue who divulges to any person or makes known in any other manner than maybe provided by law information regarding the business, income, or estate of any taxpayer, the secrets, operation, style or work, or apparatus of any manufacturer or producer, or confidential information regarding the business of any taxpayer, knowledge of which was acquired by him in the discharge of his official duties, shall, upon conviction for each act or omission, be punished by a fine of not less than Fifty thousand pesos (P 50,000) but not more than One hundred thousand pesos (P 100,000), or suffer imprisonment of not less than two (2) years but not more than five (5) years, or both."*

#### **B. Procedures**

##### **B.1. Taxpayer Assistance Service**

1. The TAS shall receive and classify all e-mail inquiries received through the Web Page.
2. TAS shall respond to FAQs *within two (2) working days from receipt of such queries.*
3. For queries that require more detailed or in-depth responses, TAS may refer such queries to the concerned Services or Offices questions, for the appropriate answers, *within twenty-four (24) hours from receipt of such queries.*