



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

2:50 P.M.  
NOV 27 2017

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November 27, 2017

REVENUE MEMORANDUM ORDER NO. 32-2017

**SUBJECT :** *Amending Pertinent Provisions of RMO No. 51-2010 on the eComplaint System*

**TO :** *All Internal Revenue Officers and Others Concerned*

**I. BACKGROUND**

The eComplaint System is an electronic system whereby taxpayers may report and express their grievances and complaint/s to the BIR through an email facility, the BIR website or portal, which are categorically divided into four (4) classifications, as follow:

- A. Non-issuance of Official Receipt (NO-OR)** covers complaint/s on the non-issuance of Official Receipts (ORs) or Sales Invoices (SIs) and/or the use of OR or SI not duly registered with the BIR, including but not limited to fake or spurious receipts/invoices;
- B. Run After Tax Evader (RATE)** covers complaint/s on individuals and/or entities engaged in tax fraud or evasion activities and other criminal violations under the Tax Code of 1997, as amended;
- C. Disiplina** covers complaint/s/denunciations against erring revenue officials and employees; and
- D. Other Complaints** covers complaint/s not directly classified under NO-OR, R.A.T.E. and Disiplina programs but related to BIR transactions or services.

**II. OBJECTIVE**

This Order is issued to amend the provisions of RMO No. 51 – 2010 on the eComplaint System and clarify, revise or update certain policies, guidelines and procedures in handling of grievances/complaint thru the eComplaint System.

**III. POLICIES**

1. Unless otherwise stated or identified, the Public Information & Education Division (PIED), National Investigation Division (NID), Internal Investigation Division (IID) and Customer Assistance Division (CAD) shall be collectively referred to herein as the "office-in-charge" and shall adopt the provisions of this RMO.
2. Classified complaints will be sent to the office in charge via the following email facilities:

Type of Complaints	Email facility
1) NO-OR	no-or-complaint@bir.gov.ph
2) R.A.T.E.	rate@bir.gov.ph
3) DISIPLINA	ecomplaint@bir.gov.ph
4) Other Complaint	contact_us@bir.gov.ph

3. NO-OR Complaint/s shall be handled, processed and monitored by the Public Information and Education Division (PIED).
4. R.A.T.E complaint/s shall be handled, processed and monitored by the Enforcement and Advocacy Service (EAS).

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5. DISCIPLINA complaint/s shall be handled, processed and monitored by the Internal Investigation Division (IID).
6. Other Complaint/s shall be handled, processed and monitored by the Customer Assistance Division (CAD). These include but are not limited to the following: retrieving personal TIN, not uploaded TIN, forgot password/username, unable to access eFPS/eREG/eCAR and other eServices concerns, unable to enroll in eFPS, error in eBIRForms, unable to register employees in eReg,, user session expired, etc.
7. The offices-in-charge shall have a dedicated computer with eMail/internet access for the eComplaint System.
8. The heads of the offices-in-charge must assign a responsible point person/s who shall handle the eMail facility and ensure the uninterrupted administration in case of absence or unavailability of said point person thereof.
9. Checking of inbox for complaint/s received shall be made on a daily basis.

#### IV. GUIDELINES AND PROCEDURES

1. Receipt of the complaint should be acknowledged within the same day (or the next business day in case it was sent on a weekend or holiday). The complaint should be evaluated and referred to an appropriate action officer.
2. Within three (3) days from receipt of the eMail:
  - a. The point person shall evaluate the sufficiency and nature of the complaint.
  - b. Should the complaint be sufficient in details and it is determined therefrom that it was sent to the rightful office-in-charge, the point person shall recommend to the Division Chief the investigation thereof by a case officer in their unit.
  - c. If the complaint is sufficient in details but it is determined therefrom that it was sent to the wrong facility or should involve, require action from other concerned offices, the point person shall recommend the referral of the case to the proper office having jurisdiction thereof (PIED, EAS, IID or CAD, as the case may be).
  - d. In the event that the complaint is vague or insufficient in details and/or jurisdiction thereof cannot be determined with certainty, the point person should request the complainant to provide additional information and/or documents. The request should state, as much as possible, the nature or kind of additional information and/or document needed, and that failure to supply the same within three (3) working days will be a basis for archiving of the complaint.
  - e. Upon receipt of the additional information/documents, the point person shall determine the nature of the complaint and to which office has jurisdiction to investigate the matter. The point person shall recommend the investigation of the complaint by a case officer in their unit or referral of the same to the appropriate office in charge pursuant to item IV (2) (b) or (c) hereof, whichever is applicable.
3. The complainant shall be informed of the action/s taken on the complaint within three (3) days.
  - a. From assignment to a case officer pursuant to Section IV (2) (b). Or
  - b. From referral to the proper office-in-charge pursuant to Section IV(2)(c) or IV(2) (e) hereof.

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4. Offices-in-charge, and all other offices to whom an eComplaint is ultimately referred, shall track the progress of investigations thereof and submit progress reports not later than the 15<sup>th</sup> day of each month to their respective Regional Directors (in the Revenue Regions) or Assistant Commissioners (in the National Office), copy furnished the Office of the Commissioner, Chief, Regional Investigation Division (RID) should follow the herein Annex A for No OR Report.
5. The Systems Development Division (SSD) shall:
  - a. Investigate/resolve application issues raised.
  - b. Provide technical support on the provision of auto-reply in the eComplaint System, as well as maintenance of the application.

**V. REPEALING CLAUSE**

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

**VI. EFFECTIVITY**

This Order shall take effect immediately.

*Caesar R. Dulay*

CAESAR R. DULAY  
Commissioner of Internal Revenue

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- [Signature]* MUL
- [Signature]* JCOA *m*
- [Signature]* LMB
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**MONTHLY STATUS REPORT OF NO OR eCOMPLAINT**  
(No OR Complaints received thru no-or-complaint@bir.gov.ph)

For the Month of \_\_\_\_\_  
Revenue Region No. \_\_\_\_\_  
Regional Investigation Division

NO.	NAME of TAXPAYER	Address	Date Received	TIN	Assigned to Revenue Officer (Complete Name)	Amount		Action Taken Code*	REMARKS **	CASE AGING (No. of days case is OPEN)	DATE CASE CLOSED
						Assessed	Collected				
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
TOTAL											

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**SUMMARY REPORT OF NO OR CASES**

No. of Cases, Beginning \_\_\_\_\_  
Add: No. of Cases Received this Month \_\_\_\_\_  
Total Cases Handled \_\_\_\_\_  
Less: Cases Acted Upon this Month \_\_\_\_\_  
No. of Cases, Ending: (Unacted Cases) \_\_\_\_\_

**ACTION TAKEN CODE: \***

- A - Full Penalty Collected / Case Closed
- B - Partial Penalty Collected/Final Collection Pending
- C - Assessed Penalties / Collection Pending
- D - No Violation Found
- E - Unlocated / Case Closed
- F - Business Closed / Case Closed
- G - INVESTIGATION ON-GOING (Remarks Needed\*\*)
- H - Forwarded to Legal or Cases Transferred Out to another Region/RID (Case closed w/ RID)

**REMARKS: \*\***

If "INVESTIGATION IS ON-GOING" or code "G" please indicate in REMARKS what action was taken from the list below:  
Issued MO - TCVD / Surveillance / Stocktaking  
Issued LA  
Issued TVN  
Issued Letter Notice (First or Second)  
Issued Final Letter Notice  
**Re-assigned to another RO** (Indicate RO name)  
No Action Taken Yet - assigned RO shall provide reason if case is over 60 days & when case will be acted.

Prepared By: \_\_\_\_\_

Certified Correct: \_\_\_\_\_

Tel. No \_\_\_\_\_  
Email Address: \_\_\_\_\_

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