

TWENTIETH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)



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SENATE
P. S. RES. NO. 316

RECEIVED BY: _____

Introduced by **Senator Win Gatchalian**

RESOLUTION
DIRECTING THE APPROPRIATE SENATE COMMITTEE TO CONDUCT AN
INQUIRY, IN AID OF LEGISLATION, ON THE STATUS OF THE INTEGRATED
DIGITALIZATION PROGRAM OF THE BUREAU OF INTERNAL REVENUE
(BIR) AS MANDATED BY REPUBLIC ACT NO. 11976 OR THE EASE OF
PAYING TAXES ACT

1 **WHEREAS**, Republic Act No. 11976 otherwise known as the *Ease of Paying*
2 *Taxes Act* aims to modernize tax administration and improve its efficiency and
3 effectiveness by providing mechanisms that encourage proper and easy compliance
4 at the least cost and resources possible;

5 **WHEREAS**, specifically, Section 43 of the Ease of Paying Taxes Act mandates
6 the BIR to adopt an integrated digitalization strategy by providing automated end-to-
7 end solutions for the benefit of taxpayers;

8 **WHEREAS**, in order to achieve this end, the BIR is mandated by the Ease of
9 Paying Taxes Act to: (a) adopt an integrated and automated system for accepting and
10 facilitating basic tax services such as registration, Taxpayer Identification Number
11 issuance and validation, filing of returns, submission of supporting documents as
12 attachments, and payment of taxes as well as fines, surcharges, or penalties;
13 (b) immediately take measures to set up electronic and online systems that will make
14 the means of exchanging data and information between offices, departments,
15 authorized agent banks and other pertinent units secure, efficient, and seamless;
16 (c) streamline procedures by adopting automation and digitalization of BIR services to
17 minimize face to face transactions, and to facilitate efficient delivery of services to
18 taxpayers; and (d) build up its technology capabilities, including the creation of data

1 centers, data repositories, basic messaging and electronic mail facilities, encryption
2 systems and cyber-security systems;

3 **WHEREAS**, in order to ensure that these objectives are met, Section 44 of the
4 Ease of Paying Taxes Act requires the BIR to submit an annual report on the EOPT
5 and the digitalization roadmap to the Congressional Oversight Committee on the
6 Comprehensive Tax Reform Program (COCCTRP);

7 **WHEREAS**, during the 2026 Tax Campaign Kick Off of the BIR last February
8 13, 2026, the Commissioner of Internal Revenue mentioned that two trillion four
9 hundred ninety million pesos (PHP2.49 Trillion) or eighty five percent (85%) of
10 revenue collections were generated through electronic payment channels which shows
11 an increased taxpayer adoption of electronic services as a means of paying taxes;

12 **WHEREAS**, in order to bolster BIR's digitalization efforts, under Republic Act
13 No. 12314 or the General Appropriations Act ("GAA") of 2026, the BIR under its
14 Revenue Information Systems Development and Infrastructure Support program
15 received a fund allocation of three billion two hundred twenty million three hundred
16 eight four thousand pesos (PHP3,220,384,000);

17 **WHEREAS**, however, per the BIR itself, it is unlikely to achieve a ninety-nine
18 percent (99%) digitalization rate in 2026¹;

19 **WHEREAS**, in view of the digitalization mandate of the Ease of Paying Taxes
20 Act and taking into consideration the budgetary support given thereto, there is a need
21 to determine the status of the digitalization efforts of the BIR in order to address the
22 increase in the number of taxpayers who are opting to settle their taxes thru electronic
23 means;

24 **WHEREAS**, it is worth stressing that an effective and efficient tax
25 administration reduces taxpayer burdens and increases taxpayer compliance, cuts red-
26 tape and removes opportunities for corruption, and above all, fosters taxpayer
27 confidence thereby improving voluntary compliance.

28 **NOW, THEREFORE BE IT RESOLVED BY THE SENATE OF THE**
29 **PHILIPPINES**, to direct appropriate Senate Committee to conduct an inquiry, in aid

¹ De Leon, N. (Inquirer.Net), *Full digitalization still a work in progress, says BIR*, available at:
<https://business.inquirer.net/574652/full-digitalization-still-a-work-in-progress-says-bir> (date last accessed:
February 19, 2026).

- 1 of legislation, on the status of the integrated digitalization program of the BIR as
- 2 mandated by the Ease of Paying Taxes Act.

Adopted,



WIN GATCHALIAN