



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

April 22, 2010

**REVENUE MEMORANDUM CIRCULAR NO 34-2010**

**SUBJECT:** Publishing the full text of the Memorandum of Agreement between the Bureau of Internal Revenue and Creba Land Services and Title Warranty Corporation

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

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For the information and guidance of all concerned, quoted hereunder is the full text of the Memorandum of Agreement (MOA) between the Bureau of Internal Revenue (BIR) and Creba Land Services and Title Warranty Corporation signed on April 21, 2010 at the 10Floor, Training Room, BIR, National Office, Diliman, Quezon City. This can serve as the model for the Regional Offices to use in initiating similar arrangement with the private sector in their jurisdiction.

**"MEMORANDUM OF AGREEMENT**

**KNOW ALL MEN AND WOMEN BY THESE PRESENTS:**

This Agreement, made and entered into by and between

The **BUREAU OF INTERNAL REVENUE**, a government agency duly organized and existing under Philippine Law, with office address at BIR National Office Bldg., BIR Road, Diliman, Quezon City, herein represented by the Honorable Internal Revenue Commissioner **JOEL L. TAN-TORRES** and hereinafter referred to as "**BIR**";

- and -

**CREBA LAND SERVICES and TITLE WARRANTY CORPORATION**, a corporation duly organized and existing under Philippine Law, with office address at 2006-B West Tower, Philippine Stock Exchange Center, Exchange Road, Ortigas Center, Pasig City, herein represented by its Chief Executive Officer **JAIME A. CURA** and hereinafter referred to as "**CREBALAND**";

WITNESSETH:

**WHEREAS**, pursuant to its mandates and targets the BIR aims to complete the revision of zonal values nationwide by 30 June 2010, and for the purpose needs geographic/spatial data that it recognizes as essential to land valuation for tax purposes;

**WHEREAS**, CREBALAND possesses a fully-operational Geographic Information System (GIS) with a comprehensive digital database comprised of spatial datasets and other geographic-based information covering the entire country, for which it has received commendations from the Bangko Sentral ng Pilipinas, the Department of Environment and Natural Resources and private realty organizations;

**WHEREAS**, the BIR and CREBALAND desire to collaborate towards their common goal of further improving and rationalizing the land valuation processes to attain world-class efficiency, effectiveness and progressiveness in taxation;

**WHEREFORE**, premises considered, the parties hereby agree and covenant as follows:

1. CREBALAND undertakes to provide the BIR, within ten (10) working days from signing of this Agreement, at no cost to the BIR, three (3) Desktop GIS each comprised of a GIS software and a copy of CREBALAND's spatial database, for three (3) cities namely **QUEZON CITY, PASIG CITY and TAGUIG CITY**, which CREBALAND shall install in an appropriate desktop computer of the BIR Regional District Office (RDO) concerned in coordination with and under the supervision of the BIR's technical personnel.

CREBALAND shall orient/train the selected RDO personnel concerned in operating the system and provide technical assistance from time to time, also at no cost to the BIR; *provided*, that any orientation/training shall be conducted at the CREBALAND headquarters at dates and times as may be agreed upon by the parties; *provided further*, that should any technical assistance that may be required entail travel by CREBALAND personnel outside of Metro Manila, the same shall be at the expense of the BIR.

The BIR agrees that the Desktop GIS to be provided by CREBALAND does not include any hardware component and runs on the Windows operating platform.

2. The BIR accepts and agrees that while the raw data from which the digital spatial datasets were sourced were purchased by CREBALAND from third-parties or are otherwise part of the public domain, however the digital versions thereof were processed/generated by CREBALAND and thus constitute valuable property of CREBALAND.

As such, the BIR covenants to utilize said digital versions exclusively for its governmental, non-commercial purposes, to strictly safeguard the same from unauthorized use or access, and to ensure that none of its personnel, associates or representatives shall copy, reproduce, disseminate or make the digital database or any of its component data available to any third party without CREBALAND's prior written consent.

The BIR, however, may maintain a backup copy of the database, and edit/modify or update any of the data components without CREBALAND's prior consent.

3. The BIR agrees that the GIS software to be provided by CREBALAND is third-party proprietary software and, as such, the BIR undertakes to obtain, at its expense, a license therefor within sixty (60) days from the first use thereof.

4. The parties agree to provide each other, at no cost, with any update to the turned-over datasets that either of them may come up with from time to time.

***IN WITNESS WHEREOF***, we have hereunto set our hands this 21<sup>st</sup> day of April 2010 at Quezon City, Philippines.

**BUREAU OF INTERNAL REVENUE**

**CREBALAND SERVICES & TITLE  
WARRANTY CORPORATION**

By:

By:

(Original signed)

(Original signed)

**JOEL L. TAN-TORRES**  
Commissioner

**JAIME A. CURA**  
Chief Executive Officer

**WITNESSES:**

(Original signed)

(Original signed)

**ERLINDA A. SIMPLE**  
Assistant Commissioner  
Assessment Service"

**AGNES M. BRIOLA**  
Managing Director -Crebaland

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)  
**JOEL L. TAN-TORRES**  
Commissioner of Internal Revenue

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