

**REVENUE MEMORANDUM NO. 9-2022** issued on January 21, 2022 prescribes the policies and procedures on the use of Video Conference Hearing as alternative mode to in-court proceedings, in the conduct of formal investigation of administrative cases under the BIR Revised Rules of Procedure in the Investigation/Hearing of Administrative Cases implemented by Revenue Memorandum Order No. 19-2011.

In-court proceeding is still the primary mode in hearing administrative cases. Administrative due process rights of the respondent are deemed observed when his/her appearance and/or testimony are done remotely through video conferencing under the said guidelines with his/her consent.

The conduct of videoconferencing shall closely resemble in-court hearings, with remote locations viewed as extensions of the court room for administrative cases. The dignity and solemnity required in an in-court hearing, as well as the rules, and practices on proper court decorum, shall be strictly observed. Perjury laws shall apply.

Confidentiality of attorney-client communications shall always be preserved. The parties to the administrative case participating in a videoconference/hearing shall be provided with private means of communication whenever necessary.

The 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS) of the Civil Service Commission shall continue to be observed, and the Rules of Court suppletorily.

Considering that the proceedings in administrative cases is classified as sensitive personal information under the Data Privacy Act of 2012, there is no public access to videoconference hearings. Only the authorized personnel shall be allowed to participate in the administrative hearing/s.

The proceedings through videoconferencing shall be recorded by the host, Personnel Adjudication Division. It shall form part of the records of the case, appending thereto relevant electronic documents taken up or issued during the hearing.

Formal investigation/hearing via video conference shall only use the officially provided Zoom or Microsoft Teams application, to host such hearings or any such application as authorized by the BIR Information Systems Group. The Hearing Officers shall utilize the official e-mail accounts or authorized BIR webmails.

The preparatory activities and the procedures in the conduct of hearings are specified in the Order, including the provision of technical support and recording of hearings.