

TECHNICAL ANNEX TO MEMORANDUM OF AGREEMENT BETWEEN BUREAU OF INTERNAL REVENUE AND LAND REGISTRATION AUTHORITY

This document provides the operational and technical details of the agreement between **Bureau of Internal Revenue (BIR)** and **Land Registration Authority (LRA)**.

The data specified under Paragraph I of this document shall be used primarily to validate the integrity and clean up the BIR Taxpayers' database and will be used as third-party information for tax assessment and tax audit purposes. The method, time, and frequency of transfer, as well as the security provisions, storage, retention, and disposal of data shall be specified in the succeeding paragraphs.

I. DESCRIPTION OF DATA

The following data, further described in Annex "A", attached to this agreement shall be shared by **LRA** to **BIR**.

II. METHOD OF DATA ACCESS OR TRANSFER

Data to be transmitted by **LRA** to **BIR** will be through the following channels whichever is applicable:

- For the initial bulk submission, data will be transferred via Secure File Transfer Protocol (SFTP)
- For succeeding transmissions, data will be extracted by BIR from the existing eCAR Web Service

All data must be encrypted and must conform to AES 256 standards before transmitting the same to BIR. Transmission shall be done quarterly every 20th of the month.

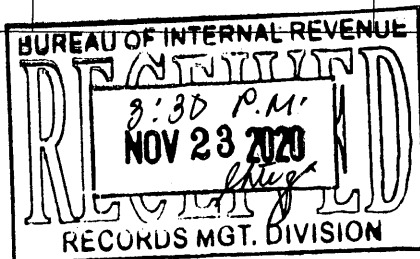
Note: Refer to **Section 31** of the **IRR of Data Privacy Act**, which provides **conditions** for On-site and Online Access and Off-site Access. Please consider that for off-site access, only 1,000 records are allowed per transfer according to the IRR.

III. ACCESS LIST

The data may only be accessed by the following officers:

Officer	Role vis-à-vis Data Sharing	Access Level/Processing Type
Commissioner of Internal Revenue	Personal Data Controller	Read/Store/Dispose
Deputy Commissioner, Operations Group	Personal Data Processor	Read/Store
Deputy Commissioner, Information Systems Group	Data Protection Officer	Read/Store
Assistant Commissioner, Assessment Service	Personal Data Processor	Read

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HREA, Service	Assessment	Personal Data Processor	Read
Division and BID	Chief, AITEID	Personal Data Processor	Read

Any modification to the above list shall require the approval of the Personal Information Controller.

IV. DATA STORAGE AND RETENTION

Data will be stored in a secured storage server of BIR and will be retained for ten (10) years subject to BIR's house keeping rules on electronic data/information

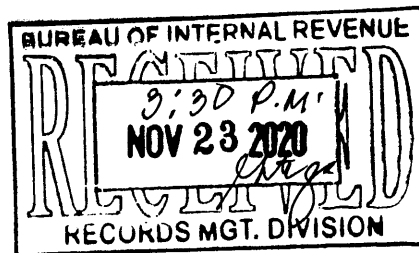
V. DATA DISPOSITION

The BIR strictly implements measures on the disposal of data in compliance with the National Privacy Commission (NPC) Circular 16-01, Rule V, Sections 30 to 32 on Disposal of Personal Data. Data disposition shall be guided by the archiving procedure per RMO 23-2004.

VI. SECURITY MEASURES

Only authorized personnel can access the data based on the approved Security Access Matrix (SAM) by concerned BIR office/process owner.

Strict compliance to all security policies and measures as defined in various BIR existing issuances such as RMO 50-2004, RMO 3-2014, RMO 12-2014 and RMO 15-2014.



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