BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
SEP 16 2013
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

September 13, 2013

REVENUE ADMINISTRATIVE ORDER NO. 3-2013

SUBJECT: Establishment of RDO Sub-Offices in Boracay and Camiguin Islands

TO : All Internal Revenue Officials and Employees

I. BACKGROUND

In the past, there were Regional Directors and Revenue District Officers who claimed that they could not generate the expected collections in their districts in spite of the robust economic activities particularly in certain islands which have become tourist haven. It was so because of the difficulties encountered by our taxpayers in these islands in complying with their tax obligations. Moreover, the absence of BIR men in these areas to closely monitor taxpayers' activities and serve promptly their needs was also a big factor. Thus through the initiative of said officials, these sub-offices existed in these islands without proper documentation and formal establishment.

II. OBJECTIVES

This Order is being issued to:

1. Establish formally the BIR Sub-Offices in the islands of Boracay and Camiguin.
2. Prescribe the functions of the sub-office.
3. Serve better/address promptly the tax compliance needs/concerns of taxpayers and businesses in the said islands.

III. RDO SUB-OFFICES

The following revenue districts shall have a sub-office:

RDO	Sub-Office
1. RDO No. 71 – Kalibo, Aklan	Boracay Island
2. RDO No. 97 – Gingoog City	Camiguin Island

IV. FUNCTIONS

The Sub-Office shall perform the following functions:

1. Process applications/requests for business registration, TIN, Authority to Print Invoices, Registration of Books of Accounts for approval of RDO;
2. Receive all other applications/requests for processing and approval of RDO;
3. Perform the functions of Revenue Collection Officer in accordance with existing procedures;
4. Prepare communications and assist taxpayers in the computation of correct taxes;
5. Act on identified taxpayers as non-filers; and
6. Perform such other related work as may be assigned.

V. REPEALING CLAUSE

All issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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