REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**
Quezon City

January 31, 2007

**REVENUE MEMORANDUM CIRCULAR NO. 9 - 2007**

SUBJECT : **Circulating the Memorandum dated January 22, 2007 of the Commissioner of Internal Revenue (CIR) on Offers of Payment**

To : **All Revenue Officials and Personnel and Others Concerned**
x ---------- x

Circularized hereunder is the memorandum of the undersigned dated January 22, 2007 mandating/allowing acceptance of offers of payment of taxes voluntarily made by taxpayers, quoted as follows:

**"MEMORANDUM**

**TO : All Revenue Officials, Personnel And Others Concerned**

**RE : Offers of Payment**

**DATE : 22 January 2007**
**x ----------x**

**It has been brought to the attention of the undersigned that there are instances where offer of payment of taxes from taxpayers are being refused by our field officers (like in instances where the returns/payment forms pass thru the Revenue Officers acting as "Officers of the Day" for preliminary evaluation) when they find that there are still concerns that are yet to be addressed, such as but not limited to, the need to further verify data and for taxpayers to submit complete supporting documents.**

**This, however, is being unnecessarily perceived as delaying tactics employed by the Bureau of Internal Revenue (BIR) officers and personnel.**

**Considering that the offer of payments of taxes in those instances mentioned above are voluntary on the part of the taxpayers, the filing of the pertinent returns/payment forms**

**should not on any account be refused and the payment of taxes based thereon should be accepted accordingly. For the concerns/issues that are yet to be addressed by the BIR, like the need to further verify pertinent data or the need for additional supporting documents, the same should nonetheless be pursued, as needed, after payment shall have been accepted.**

**For this purpose, the returns/payment forms (*e.g.*, BIR Form No. 0605) being filed by the taxpayers covering the amounts payable to be made thru Authorized Agent Banks (AABs) and/or Revenue Collection Officers (RCOs) should indicate the condition and/or qualification similar to this:**

> ***"Payment approved for acceptance, without prejudice to the review on the correctness of amount paid, and to the requirements for verification of data and submission of the complete supporting documents."***

**In addition, concerned AAB personnel/RCOs should ensure that the needed information on the face of the returns/payment forms are properly filled-up and duly signed by appropriate signatory/ies in compliance with the requirements under existing memorandum of agreement or revenue issuances issued for that purpose.**

**In any event, notwithstanding acceptance of payment of taxes, no Certificate Authorizing Registration (CAR) or other similar documents shall be issued until all requirements are satisfied.**

**Your strict compliance with the foregoing is hereby enjoined.**

**(SGD.)JOSE MARIO C. BUÑAG**
***Commissioner of Internal Revenue"***

All internal revenue officers and others concerned are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
**JOSE MARIO C. BUÑAG**
*Commissioner of Internal Revenue*