REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE
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November 15, 2018

REVENUE MEMORANDUM CIRCULAR NO. 107-2018

SUBJECT : **Amending Revenue Memorandum Circular (RMC) No. 43-2018 regarding the Creation of Fast Lane for all One-Time Transactions (ONETT) Involving Simple Transaction**

TO : All Internal Revenue Officers, Employees and Others Concerned

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This Circular is hereby issued to amend second paragraph of Revenue Memorandum Circular (RMC) No. 43-2018 which shall now read as follows:

> The ONETT under the fast lane shall be processed by the Group Supervisor of the Assessment Section assigned as Officer of the Day and approved by the Assistant Revenue District Office/ Revenue District Officer depending on the threshold set forth under Revenue Memorandum Order No. 55-2016.
>
> **In order to avail of the fast lane, payments amounting to twenty-thousand pesos (₱ 20,000.00) and below shall be paid in cash while payments above twenty-thousand pesos (₱ 20,000.00) shall be made through Manager's Check or Cashier's Check to the Revenue Collection Officer (RCO). The RCO shall then deposit all collections to the Authorized Government Depository Bank (AGDB) daily or not later than the next banking day. Thereafter, the concerned RCO shall provide the Chief, Collection Section with the photocopies of the electronic Revenue Official Receipt (ROR) and deposit slip, duly stamped "received" by the AGDB with the corresponding details of payment, to be used as basis for the verification of payment.**

All internal revenue officials, employees and others concerned are hereby enjoined to give this circular as wide a publicity as possible.

CAESAR. R. DULAY
Commissioner of Internal Revenue

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