REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

March 1, 2017

REVENUE MEMORANDUM CIRCULAR NO. 21-2017

SUBJECT : Submission of Required Documents for the Reporting of Returned/Dishonored Checks Received by the Authorized Agent Banks (AABs)

TO : All Internal Revenue Officials, Employees and Others Concerned

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It has been reported that some Revenue District Office (RDO) personnel are requiring the submission of the copies of the Batch Control Sheet (BCS) and tax returns/forms with dishonored check transactions by the AABs for purposes of acknowledging receipt of the original copies of dishonored checks. Considering that these documents are regularly being retrieved by the authorized personnel of the concerned RDO, as provided for in Revenue Memorandum Order (RMO) No. 32-2000, you are hereby directed to refrain from requiring the AABs to submit these documents when you acknowledge the receipt of the Report of Returned/Dishonored Checks (BIR Form No. 12.58).

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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RECORDS MGT. DIVISION
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