BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

February 23, 2016

REVENUE MEMORANDUM CIRCULAR NO. 25-2016

SUBJECT : Circularizing the Prescribed Processing Fees on Applications for Certification on Tax Payments under Revenue Memorandum Order No. 7-2016

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is hereby issued to circularize the prescribed processing fees on applications for certification of tax payments filed by all concerned taxpayers-applicants prescribed under the provisions of Item III.7., Guidelines and Policies of Revenue Memorandum Order No. 7-2016 dated February 9, 2016, as quoted hereunder.

"III. Guidelines and Policies

xxx

7. In addition to the certification fee as well as the affixture and cancellation of the requisite documentary stamp before issuance of the certification applied for shall be released to the applicant pursuant to the provisions of Revenue Memorandum Order No. 25-2011, a processing fee shall be required to be paid by the applicant in accordance with the following rates, upon filing of the application of the request for certification:

No. of Tax Payments	Processing Fee to be Paid
01 to 12 tax payments	P 100.00
13 to 24 tax payments	P 200.00
25 to 36 tax payments	P 300.00
37 to 48 tax payments	P 400.00
49 to 60 tax payments	P 500.00

The above prescribed processing fee shall **ONLY** be paid to the Revenue Collection Officer (RCO) authorized to use the Mobile Revenue Collection Officer System, thru the Collection Officer Receipting Device (CORD). The RCO shall generate an Electronic Official Receipt (eOR) and **NOT** an Electronic

Revenue Official Receipt (eROR) inasmuch as the processing fee is not considered a tax. xxx"

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

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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