REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
DEC 28 2012
RECEIVED

December 19, 2012

REVENUE MEMORANDUM ORDER NO. 28-2012

SUBJECT : Updated and Consolidated Collection Manual

TO : All Internal Revenue Officers and Others Concerned

This Order is issued to prescribe the use of the Updated and Consolidated Collection Manual (Annex "A") in order to provide Revenue Officers with the basic updated guidelines and policies on collection matters as well as the procedures and techniques in the recording and reconciliation of internal revenue collections across all modes and channels, as well as in the handling of accounts receivables/delinquent accounts and the management and disposition of acquired assets.

All concerned Revenue Officers and other employees are directed to use the aforesaid Updated and Consolidated Collection Manual in the discharge of their respective functions immediately after the approval of this Order.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

013462