REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

January 6, 2010

REVENUE MEMORANDUM ORDER NO. 2-2010

SUBJECT : Amending Certain Provisions of Revenue Memorandum (RMO) No. 4-2007, as amended by RMO Nos. 32-2008 and 8-2009, Relative to the Limitation on the Amount and Period of Acceptance of Income and Other Tax Payments of Revenue Collection Officers (RCOs) in Areas Where There are Authorized Agent Banks (AABs)

TO : All Internal Revenue Officers, Employees and Others Concerned

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I. OBJECTIVES:

In order to make it convenient and to serve the taxpayers better and at the same time intensify the collection of internal revenue taxes specifically during the annual income tax deadline of April 15, it is deemed necessary to amend certain provisions of RMO No. 4-2007, as amended by RMO Nos. 32-2008 and 8-2009, relative to the limitation on the amount and period of acceptance of income and other tax payments by Revenue Collection Officers (RCOs) **in areas where there are AABs**.

II. AMENDATORY PROVISIONS:

1. Section II of RMO No. 32-2008, as amended by RMO No. 8-2009, is hereby further amended to read as follows:

> ***"4. There shall be no limitation in the amount of cash or check to be accepted as payment of annual income taxes (BIR Form Nos. 1700, 1701 and 1702) by RCOs during the April income tax deadline.***
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> ***However, for all the other taxes to be accepted, the issuance of RORs shall be limited only to tax payments, in cash not exceeding the amount of Twenty Thousand Pesos (Php 20,0000) per return.*** *There shall be no limit on the amount if payment is made thru checks.*
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2. Section III. Policies and Guidelines, Item No. 2.e of RMO No. 4-2007 is likewise amended to read as follows:

> ***"e. For the annual income tax payment of individual taxpayers as well as calendar-period corporate taxpayers, the issuance of RORs shall start five (5) working days prior to and until April 15."***

III. REPEALING CLAUSE:

Other issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

III. EFFECTIVITY:

This Order shall take effect immediately.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue

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