REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

December 13, 2007

REVENUE MEMORANDUM ORDER NO. 6-2008

SUBJECT : Prescribing the Guidelines and Procedures in the Printing, Requisition, Reporting, Issuance and Distribution of Certificate of Advance Payment of Value Added Tax/Percentage Tax on the Transport of Naturally Grown and Planted Timber Products as Prescribed in Revenue Regulations No. 13-2007 Dated October 15, 2007.

TO : All Internal Revenue Officers and Others Concerned

I. Objectives:

1. To prescribe the guidelines and procedures in the printing, requisition, reporting, issuance and distribution of the Certificate of Advance Payment (CAP) of 12%VAT/3% Percentage Tax (BIR Form No. 2330)(Annex "A") on the transport of naturally grown and planted timber products; and

2. To effectively monitor the issuance of the CAP and to ensure the collection of internal revenue taxes arising from the transport of naturally grown and planted timber products.

II. Printing, Requisition and Distribution of CAP:

1. The Accountable Forms Division, National Office, shall cause the printing of CAP and serve as the custodian thereof. CAP, which is an accountable form, has an alphanumeric serial number at the upper right hand corner bound in three (3) copies per set and fifty (50) sets per pad.

2. Blank CAP shall be requisitioned from the Accountable Forms Division which shall maintain a permanent record book, containing the name and designation of the requisitioning officer, date issued, and serial number of the blank forms.

3. Officers Authorized to Requisition CAP:

   The Chief, Administrative Division of the Revenue Regional Office shall requisition BIR Form No. 2330 from the Accountable Forms Division, National Office.

The Chief, Administrative Unit shall in turn requisition their CAP from their respective Administrative Divisions. A permanent record book shall be maintained where entries are to be made every time blank forms are requisitioned. Each requisition to be made by the Administrative Division shall be accompanied by a written approval by the Regional Director aside from the duly accomplished requisition and issue slip signed by the Chief of said Division.

4. Issuance and Distribution of CAP:

The authorized Revenue Officer shall prepare the CAP immediately upon presentation of proof of payment of the advance VAT/Percentage Tax. Revenue District Officer shall approve and issue the same on the date of presentation of payment of advance VAT/Percentage Tax. A photocopy of the presented proof of payment shall be submitted and the same shall be attached in the RDO file copy of CAP for post-verification and validation.

The approved CAP shall be distributed as follows:

Original	-	Taxpayer
Duplicate	-	File copy of RDO
Triplicate	-	Copy for authorized Revenue Officer

III. Reporting Requirements:

1. The authorized issuing Revenue Officer of the District Office concerned shall submit a monthly Report of Inventory of Certificate of Advance Payment of VAT/Percentage Tax and Tax Collection under Revenue Regulations No. 13-2007 (Annex "B") to the Revenue District Officer within ten (10) days after the end of every month.

2. The Revenue District Offices (RDOs) concerned shall submit a monthly Report of Inventory of Certificate of Advance Payment of VAT/Percentage Tax and Tax Collection under Revenue Regulations No. 13-2007 (Annex "C") to the Regional Director within fifteen (15) days after the end of every month.

3. The Regional Director concerned shall submit a monthly Consolidated Report of Inventory of Certificate of Advance Payment of VAT/Percentage Tax and Tax Collection under Revenue Regulations No. 13-2007 (Annex "D") to the Assistant Commissioner, Collection Service, BIR-NOB, within twenty (20) days after the end of every month.

4. The Assistant Commissioner, Collection Service, shall submit a monthly Report of Collection of Advance Payment of VAT/Percentage Tax (Annex "E") to the Deputy Commissioner, Operations Group, copy furnished the Office of the CIR, within twenty five (25) days after end of the month.

5. The Chief, Administrative Division of the Revenue Regional Office shall submit a Report of Accountability for Accountable Forms to the Chief, Accountable Forms Division, within fifteen (15) days of the following month (Annex "F").

IV. Repealing Clause:

All revenue issuances or portions thereof, which are inconsistent herewith, are hereby repealed accordingly.

V. Effectivity:

This Order shall take effect immediately.

(Original Signed)
LILIAN B. HEFTI
Commissioner of Internal Revenue