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

July 18, 2007

REVENUE MEMORANDUM ORDER NO. 15-2007

SUBJECT : Amending RMO 10-2007 Thereby Shortening the Minimum Period of Surveillance From Thirty (30) Days to Fifteen (15) Days.

TO : All Internal Revenue Officers and Other Concerned

I. Objective

In order to maximize the efficiency of the personnel in the district levels as well as expand the coverage of those who may be covered by RMO 10-2007 relative to the procedures to be followed in the verification of data mined under the *'Premyo sa Resibo'* (PSR) project and No Official Receipt (NO OR) complaint, it is deemed that the period of surveillance therein be set for a minimum shortened period as so provided in Section II hereunder.

II. Amendment

The provision under V.C.7 of RMO 10-2007 is hereby amended to read as follows:

> *"7. RO shall conduct surveillance for at least 15 days to establish consistency in the non-issuance of receipts/invoices and to determine the amount of sales which are not covered by official receipts/sales invoices. After which, RO shall issue the 10-Day VAT Notice."*

III. Repealing Clause

All revenue issuances or portions thereof inconsistent herewith are hereby revoked and/or amended accordingly.

IV. Effectivity

This Order takes effect immediately.

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