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

April 2, 2004

REVENUE MEMORANDUM ORDER NO. 17-2004

SUBJECT : **Creation of Alphanumeric Tax Code (ATC) for Payment of Penalties under Taxpayer Compliance Verification**

TO : **All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned**

I. Objective :

To facilitate the proper identification and monitoring of collection of penalties from Tax Compliance Verification Drive (TCVD) pursuant to Revenue Memorandum Order No. 31-2003 and for Integrated Tax System (ITS) purposes, the following ATC is hereby created:

NATURE OF PAYMENT	ISSUANCE/ LEGAL BASIS/ REASONS	ATC
Penalties for Violation of Registration and Invoicing Requirement	Revenue Memorandum Order No. 1-90	FP 200

II. Repealing Clause :

This Revenue Memorandum Order revises portions of all other issuances inconsistent herewith.

III. Effectivity :

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, Jr.
Commissioner of Internal Revenue

b-3