REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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25 June 2013

REVENUE MEMORANDUM ORDER No. 18-2013

SUBJECT: Amendments to RMO No. 7-2013 on the Manner and Procedures in the Issuance of CARs and TCLs for Transactions or Transfers within the Area of Jurisdiction of Revenue District No. 6

TO: All Internal Revenue Officials, Employees and Others Concerned

In light of developments following the issuance of RMO No. 7-2013 (dated 12 March 2013), Item (B) of the said Order is hereby amended, to read as follows:

"B) *For CARs and TCLs for Transactions and Transfers within the Area of Jurisdiction of* ***Revenue District No. 6*** –

1. The Commissioner of Internal Revenue sign / approve all CARs and TCLs covering transactions and transfers within the area of jurisdiction of **Revenue District No. 6 (Urdaneta, East Pangasinan)** of the Bureau.

2. For this purpose, the process of receiving, processing, evaluating and recommending for the approval / disapproval of applications for CARs and TCLs under RMO No. 15-2003 shall continue to be observed. However, the concerned **Revenue District Officer or Assistant Revenue District Officer under Revenue District No. 6** shall only affix their initial (to signify their recommendation for approval) in the subject CARs or TCLs, and shall forward the applications and corresponding dockets to the Office of the Commissioner of Internal Revenue, through the **Revenue Regional Director, Revenue Region No. 1 (Calasiao, Pangasinan)**, for final approval by the Commissioner."

This Order shall take effect immediately.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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