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

October 3, 2008

REVENUE MEMORANDUM ORDER NO. 32-2008

Subject : Amending Section III. (4) Policies and Guidelines of Revenue Memorandum Order (RMO) No. 4-2007 Relative to the Limitation on the Acceptance of Payments of Internal Revenue Taxes Thru Revenue Collection Officers (RCOs)

To : All Internal Revenue Officers, Employees and Others Concerned

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I. Objectives:

This Order is being issued to amend Section III. (4) Policies and Guidelines of RMO No. 4-2007, relative to the limitation on the acceptance of payments of internal revenue taxes in cash or in checks thru RCOs during specified tax deadlines in areas where there are Authorized Agent Banks.

II. Amendatory Provisions:

Pertinent portion of Section III.(4) of RMO 4-2007, is hereby amended to read as follows:

> "*4. The issuance of RORs shall be limited to tax payments, in cash or in check, not exceeding the amount of* ***twenty thousand pesos (Php 20,000.00)*** *per return."*

III. Repealing Clause:

This Order supersedes all revenue issuances or portions thereof inconsistent herewith.

IV. Effectivity:

This Order shall take effect immediately.

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

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