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

November 16, 2007

REVENUE MEMORANDUM ORDER NO. 35-2007

SUBJECT : Amending Certain Provisions of Revenue Memorandum Order No. 57-2000 as amended by Revenue Memorandum Order No. 20-2002 Relative to the Authorized BIR Official Designated to Approve Reports of the Review Board in Relation to the Conduct of Surveillance and Other Relevant Documents Pertaining Thereto.

TO : All Internal Revenue Officers and Others Concerned.

I. Objective

As the Bureau is looking on every possible way to immediately collect taxes due from taxpayers who have been subjected to the Bureau's surveillance activities, it is deemed necessary to amend certain provisions of Revenue Memorandum Order No. 57-2000, as amended by Revenue Memorandum Order No. 20-2002, relative to the authorized BIR Official designated to approve reports of Review Board in relation to the conduct of surveillance and other relevant documents pertaining thereto (i.e.10-Day VAT Compliance Notice, Closure Order, Lifting of Closure Order, etc.).

II. Amendatory Provision

1. All reports of the Review Board, reviewed and evaluated by the ACIR-Legal Service, except cases originating from the issuance of Letter Notices (LN) handled by the regional offices, shall be approved by the following BIR official:

Commissioner of Internal Revenue (CIR)	For cases in the National Office (those handled by the Enforcement Service and Large Taxpayers Service)
Deputy Commissioner (DCIR)-Operations Group	For cases handled by the Regional Offices other than cases originating from previously handled LN and cases under the National office Task Force on LN, if any.

2. Except for cases originating from the issuance of Letter Notices in the regional offices, where the 10-Day VAT Compliance Notice was changed to 5-Day VAT Compliance Notice and the signing thereof was delegated to the Regional Director pursuant to RMO No. 31-2002, the authorized signatory on the 10-Day VAT Compliance Notice (Annex "A"), shall be the CIR for cases under the National Office or the DCIR-Operations Group for cases under the Regional Offices other than the exceptions mentioned and cases handled by the National Office Task Force on LN, if any.

3. The issuance of the Closure Order (Annex "B") and Lifting of Closure Order (Annex "C") shall not be done without the appropriate approval of BIR Official concerned as required hereof.

4. All other documents not mentioned in this Order which were previously delegated to DCIR-Legal & Inspection Group for approval/signature, shall be signed by the CIR or DCIR-Operations Group, whoever is appropriate for the cases at hand.

5. On all reports and documents signed by either the CIR or DCIR-Operations Group, there is no need for the concurrence of another BIR Official as previously required under RMO 20-2002.

6. The Monthly Status Report of all VAT Compliance Notices/Suspension/Closure Orders issued and executed and the list of lifting of closure orders shall be submitted to the Office of the CIR/DCIR-Operations Group, copy furnished the Office of the Commissioner of Internal Revenue

III. Repealing Clause

All issuances or pertinent provisions thereof inconsistent with the provisions of this Order are hereby amended/revoked/modified accordingly.

IV. Efectivity

This Order shall take effect immediately.

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