REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

March 1, 2010

REVENUE MEMORANDUM ORDER NO. 35-2010

SUBJECT : Amendment to RMO No. 31-98 as amended by RMO No. 86-99 delegating the Authority to approve requests for disposal of Specialized Accountable Forms in the Regional Offices.

TO : All Internal Revenue Officers, Employees and others concerned

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In connection with the continuing program of the Bureau to dispose all obsolete, cancelled or spoiled specialized accountable forms in the custody of the Accountable Officers of Regional Offices, there is hereby created a Regional Committee to be composed of the following:

Chairman	.....	Assistant Regional Director
Member	.....	Chief, Finance Division
Member	.....	Chief, Administrative Division

The BIR Regional Auditor shall be informed and requested to witness every disposal. Except in the case of documentary stamps which shall first undergo analysis by the BIR Laboratory in the National Office, the Committee shall proceed with the disposal of the obsolete, cancelled or spoiled accountable forms in accordance with existing Commission On Audit rules and regulations.

After every destruction through shredding of particular items of accountable forms stated in the authority granted by the concerned Regional Director (Annex A) as per recommendation made by the Committee on the Disposal of Specialized Accountable Forms in the Regional Office (Annex A-1), a corresponding report and Certificate of Destruction (Annex B) shall be prepared and submitted by the said Committee to the **Commissioner, Attention: Chief, Accountable Forms Division.**

This order shall take effect immediately.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue

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