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

December 8, 2008

REVENUE MEMORANDUM ORDER NO. 36-2008

SUBJECT: Amending Certain Provisions of Revenue Memorandum Order No. 32-2007 Relative to the Handling of 2006 Letter Notices (LNs) Generated Thru Reconciliation of Listing for Enforcement System (RELIEF) and Third Party Matching-Bureau of Customs (TPM-BOC) Data Program.

TO : All Internal Revenue Officers and Others Concerned

I. OBJECTIVE

As the Bureau is looking on every possible way to immediately collect the correct taxes due from taxpayers who were issued LNs, it is deemed necessary to amend certain provisions of RMO 32-2007 relative to the handling of 2006 LNs generated thru the Reconciliation of Listing for Enforcement System (RELIEF)-Summary List of Sales and Purchases (SLSP) and Third Party Matching-Bureau of Customs (TPM-BOC) Data Program.

II. AMENDATORY PROVISIONS

1. All processes, communications and reports in the handling of LNs by the National Office LN Task Force, reviewed and evaluated by the LN Task Force Head, shall be approved by the Deputy Commissioner for Operations Group.

2. All dockets relative to the subject LNs shall be endorsed by the LN Task Force to the Office of the Deputy Commissioner-Operations Group (ODCIR-OG) for the issuance of issue-based Letter of Authority (LA), Preliminary Assessment Notice (PAN) and Final Assessment Notice (FAN), as the case may be.

3. In case taxpayer files a protest against the PAN/FAN and requests reinvestigation/reconsideration, the LN Task Force shall evaluate the same and the report shall be forwarded to the ODCIR-OG for appropriate action.

4. The request for installment payments of tax liabilities deviating from the prescribed payment scheme under RMO 32-2007 shall be subject to approval of higher authorities as:

   Over P500,000.00 up to P10.0M……Deputy Comm.-Operations Group
   Over P10.0M……..Commissioner of Internal Revenue

5. All activities/accomplishments of the LN Task Force shall be monitored online thru the Information Delivery Portal (IDP) by the OCIR/ODCIR-OG/ORD/AITEID under the e-Correspondence Monitoring System (eCMS)/Letter Notice Monitoring System (LNMS) based on access rights and privileges granted to those offices.

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

7. In case there are two (2) LNs, i.e. RELIEF- LN and TRS-LN, issued to the same taxpayer, both LN dockets shall be forwarded to the ODCIR-OG for proper disposition.

8. The List of Approved LNs for cancellation/closure by the LN Task Force shall be transmitted to AITEID which in turn shall forward the same to the Systems Operations Division (SOD) for cancellation/closure in the LNMS..

III. REPEALING CLAUSE

All other issuances and/or portions thereof inconsistent herewith are hereby repealed, modified or amended accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue