REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

May 4, 2010

REVENUE MEMORANDUM ORDER NO. 43-2010

SUBJECT : Preparation of documents

TO : All Internal Revenue Officers and Others Concerned

1. Objectives

These guidelines are prescribed to have uniform procedures in the preparation of documents by all BIR offices in order to:

(a) be able to determine the author and source of the document
(b) pinpoint the processing flow of the document
(c) provide for a current dating of documents upon release or issuance
(d) specify the number of copies to be prepared for each document, and
(e) reiterate the requirements for the effectivity of certain documents

2. Procedures

2.1 The procedures prescribed in this Order shall apply to all documents that are prepared by all BIR offices, whether for internal or external purposes.

2.2 As a general rule, documents shall be prepared with the number of copies not exceeding three (3), and distributed as follows: Original for issuance; duplicate to be routed with the original copy for indication of the initials of reviewing/approving officers; and triplicate as the acknowledgment receiving copy of the office/personnel which prepared the document.

2.3 The author or source of the document shall indicate his/her initials together with the office code (as listed in RMO No. as amended) on the lower left hand portion of all the copies of the document using a font smaller than the text of the document.

Example: Mr. James Toledo of the Office of the Commissioner wrote a document for release to the public. The document should have the following notation on the lower left hand portion to reflect the office code and his initials**: A-jt.**

2.4 The duplicate copy (and triplicate copy, if needed) of the document shall have a column for the indication of the initials of all the officials that shall be involved in the review of the document.

2.5 The document shall only be dated when this has been approved for release or issuance. The office which will release or issue the document shall be responsible for imprinting (or stamping) the date of release/issuance.

2.6 The Records Division shall be responsible for the numbering, dating and filing of all Revenue Issuances (including but not limited to Revenue Regulations, Revenue Memorandum Orders, Revenue Memorandum Circulars, Revenue Audit Memorandum Orders, Revenue Administrative Orders, Revenue Travel Assignment Orders, and Revenue Special Orders [RSO]). The Records Division shall be furnished an electronic copy of the document together with the original copy, except for the RSO, where the submission of the electronic copy is not mandatory.

2.7 The Heads of offices shall determine which document/s that have been prepared by their respective offices shall be submitted to the Records Division for filing and custody, and

2.8 The Records Division shall be responsible for submitting document/s to the Law Center of the University of the Philippines in compliance with the requirement for said document/s to be effective. The Chief, Records Division shall regularly consult with the Assistant Commissioner, Legal Service which document/s shall be covered by this required submission to the Law Center. Submission to the Law Center should be made not later than three (3) days from the date of the document.

3. **Repealing Clause** – All existing issuances or parts thereof which are inconsistent herewith are hereby repealed or amended accordingly.

4. **Effectivity** – This Order takes effect immediately.

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

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