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

July 29, 2016

REVENUE MEMORANDUM ORDER NO. 45-2016

SUBJECT : Timely Uploading of Collection Data from the Authorized Agent Banks and Immediate Resolution of CBR Suspended Cases

TO : All Internal Revenue Officials and Others Concerned

This Circular is hereby issued to ensure the timely uploading of accurate tax payment details for purposes of immediate viewing thereof from the Integrated Tax System-Collection and Bank Reconciliation System/Electronic Tax Information System-Collection and Remittance Reconciliation (ITS-CBRS/eTIS-CRR) so that the same can be utilized in the processing of any request for certificates, clearances or other documents where the prior verification of tax payments is one of the requirements therefor.

Accordingly, all Revenue District Officers and Heads of the concerned Offices under the Large Taxpayers Service shall be responsible in ensuring that all tax payments details are timely uploaded and immediately viewable in the ITS-CBRS/eTIS-CRR. For this purpose, the following policies and procedures shall be strictly observed by these Offices:

1. Assign dedicated revenue personnel, preferably an error handler, who shall regularly monitor the uploading of the daily Batch Control Sheets (BCS) and the Consolidated Report on Daily Collection (CRDC) for viewing purposes in the ITS-CBRS/eTIS-CRR. The said error handler(s) shall maintain close coordination with the concerned branches of the Authorized Agent Banks (AABs) to make sure that all tax payments details are transmitted by all concerned AAB branches within the prescribed period. The error handlers shall also be responsible for the immediate resolution of all suspended CBR/CRR cases to ensure that the accurate tax payment details are correctly posted in the ITS-Taxpayer Accounting System (TAS) ledger of the taxpayer.

   It shall likewise be ensured that the daily tax collections per BCS are immediately reconciled with the total tax collections per AAB branch as reflected in the daily CRDC, pursuant to the provisions of Revenue Memorandum Order (RMO) No. 28-2001. Any discrepancy between the daily BCS and CRDC details shall be resolved within the day upon discovery thereof.

2. In cases of One-Time Transactions (ONETTs), the required taxes shall only be paid through Authorized Agent Banks (AABs) to ensure the immediate posting of the tax payment transactions to the taxpayers' ledgers. However, in the absence of an AAB nearest to the revenue office where the applications for certificates/clearances are applied for, the payment of taxes may be made, in exceptional cases only, through the Revenue Collection Officers (RCOs), using the Revenue Officer Receipting Device (CORD)/desktop, through the Mobile Revenue Collection Officers System (MRCOS). For this purpose, a prior written approval therefor by the Commissioner of Internal Revenue shall secured by the concerned RDO. The RCOs shall ensure that the taxes collected during the day are duly remitted/deposited to the Authorized Government

Depository Bank (AGDB) on or before the next banking day, and that all the pertinent tax payment details are duly uploaded/encoded to the ITS-CBRS/eTIS-CRR within the same day of remittance.

3. The issues arising from the suspension or erroneous posting of tax payments to the taxpayers' ledgers shall be resolved by the error handlers immediately pursuant to the provisions of RMO No. 32-2000. However, with respect to issues on suspended cases arising from errors in the registration information of the taxpayers, the same shall be immediately raised to and resolved by the Taxpayer Assistance Section of the RDO or concerned LTS office, not later than the third (3rd) day from the date of collection. Accordingly, it shall be ensured that, on or before the fourth (4th) day from the date of tax collection, all tax payments are uploaded, any discrepancy/issue is resolved, and the tax payment details can already be viewed in the ITS-CBRS/eTIS-CRR, to be used as basis in the verification/validation of the tax payments of all taxpayers.

4. All pending un-uploaded tax payment details to the ITS-CBRS/eTIS-CRR, unreconciled tax collection data between BCS and CRDC, and suspended CBR/CRR cases shall be resolved immediately upon the effectivity of this Order. Accordingly, all concerned revenue personnel shall coordinate with the concerned AAB branches and revenue offices in the National Office to expedite the resolution of these pending issues and cases.

5. Bank Bulletin No. 2016-23 was issued to reiterate the obligations of the AABs in the timely uploading of accurate tax payment details, as well as to immediately undertake the necessary actions to resolve the issues that are called to their attention by concerned revenue offices. Accordingly, the AABs' compliance thereto shall be continuously monitored by your respective offices. In case of violations thereof, the same shall be immediately reported to the Chief, Collection Programs Monitoring Division in the National Office using the forms prescribed under Revenue Memorandum Circular (RMC) No. 1-2012, RMO Nos. 32-2000, 30-2001 and 37-99 for the imposition of the appropriate penalties/sanctions against the non-compliant AABs.

All Revenue Data Centers and other concerned offices under the Information Systems Group shall likewise provide adequate and timely technical assistance/support to ensure that all tax payment details are uploaded in the ITS-CBRS/eTIS-CRR.

All other issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

In case of failure to comply with the provisions of this Order by any revenue official or employee, the penalties and sanctions prescribed under existing laws and implementing rules and regulations shall be strictly imposed.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue

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