Republic of the Philippines
Department of Finance
Bureau of Internal Revenue
Quezon City

November 22, 2004

REVENUE MEMORANDUM ORDER NO. 48-2004

SUBJECT : **Creation of Alphanumeric Tax Code (ATC) of Selected Revenue Source under the Tax Forms Enhancement Program**

TO : **All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned**

I. Objective :

To facilitate the proper identification and monitoring of tax collection relative to Revenue Regulations No. 29-2003 imposing advance payment of VAT on Sale of Flour.

In connection with the Tax Forms and Enhancement Program and for Integrated Tax System (ITS) purposes, the following ATC is hereby created:

KIND OF TAX	ISSUANCE/ LEGAL BASIS/ REASONS	BIR FORM NO.	ATC
Miscellaneous Taxes/Other Revenue Sources			
Advance Payment of Value Added Tax on Sale of Flour	RR No. 29-2003	0605	MC280

II. Repealing Clause :

This Revenue Memorandum Order revises portions of all other issuances inconsistent herewith.

III. Effectivity :

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, Jr.
Commissioner of Internal Revenue

b-3/jev