REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

11 June 2010

REVENUE MEMORANDUM ORDER No. 54-2010

SUBJECT: Supplemental provisions for RMO No. 6-2010, as amended by RMO No. 13-2010

TO: All Internal Revenue Officials, Employees and Others Concerned

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I. SUPPLEMENTAL PROVISION

Item No. 1, Section II (Policies and Guidelines) of RMO No. 6-2010 provides that:

"1. All concerned Offices, including AABs, shall receive the income tax returns by stamping the official receiving seal or stamp of receipt of an internal revenue office where the said returns are filed on the space provided for in the three (3) copies of the returns."

In order to ensure the uniform implementation of this policy of limiting the number of documents to what is necessary, the requirement for the receipt and stamping of only three (3) copies of the Income Tax Return shall also be applied to all other tax returns and payment forms, unless a lesser number of copies is prescribed.

II. REPEALING CLAUSE

All Orders, memoranda and other revenue issuances which are inconsistent with this Order are hereby revoked, modified or amended accordingly.

III. EFFECTIVITY

This Order shall take effect immediately.

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

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