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

July 13, 2010

REVENUE MEMORANDUM ORDER NO. 64-2010

SUBJECT : Amendment to Revenue Memorandum Order (RMO) No. 62-2010, which provides supplemental guidelines on the Electronic Issuance of Letters of Authority (eLA) and Related Audit Policies and Procedures

TO : All Internal Revenue Officers, Employees and others concerned

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To provide additional security measures in the e LA forms, Section 8, Par. II of RMO No. 62-2010 is hereby amended to read as follows:

x x x

"8. The security paper to be used in printing eLAs shall be an accountable form with alphanumeric serial numbers at the upper right hand corner bound in three (3) copies per set and fifty (50) sets per pad.

Said accountable form shall be requisitioned by the approving BIR officials enumerated under RMO 44-2010 from the Accountable Forms Division, which shall maintain a permanent record book containing the name and designation of the requisitioning officer, date issued, and serial number of the form."

This order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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