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

August 13, 2010

REVENUE MEMORANDUM ORDER NO. 73-2010

SUBJECT : Further Amending Certain Provisions of RMO No. 3-2009, Amendment and Consolidation of the Guidelines in the Conduct Of Surveillance and Stocktaking Activities, and the Implementation of the Administrative Sanction of Suspension and Temporary Closure of Business (OPLAN KANDADO)

TO : All Internal Revenue Officers and Others Concerned

I. BACKGROUND

The **OPLAN KANDADO** Program is one of the Priority Programs for CY 2010, with the ***Number of Actual Closures*** as its Key Performance Indicator (KPI) prescribed in RMO No. 37-2010. The Deputy Commissioner for Operations as Measure Owner of the Program will use this KPI as basis for performance monitoring and evaluation. As such, there is a need to ensure that the reportorial requirements pertinent to the said program are submitted to the appropriate office.

II. OBJECTIVE

This Order is issued to amend certain provisions of RMO No. 3-2009.

III. AMENDMENTS

The provisions under "IX. REPORTORIAL REQUIREMENTS" of RMO No. 3-2009 are hereby amended, as follows:

"1. On Surveillance Activities

1.2 The Regional Offices, the Enforcement Service, and the Large Taxpayers Service shall then submit to the Commissioner of Internal Revenue and the Deputy Commissioner for Operations Group the following:

a) Consolidated Status Reports, following the same format prescribed for the Report in 1.1, within fifteen (15) days from the close of each month; and

b) List of Mission Orders Issued (Annex H) on or before the fifth (5th) day following the end of the month of issuance.

2. On Monthly Accomplishment Reports

All Review Boards shall submit to the Commissioner of Internal Revenue and the Deputy Commissioner for Operations Group the following reports on or before the tenth (10th) day of the following month:

2.1 Monthly Report on 5-day VCNs Issued (Annex I);
2.2 Monthly Report on Closure Orders Issued and Served (Annex J);
2.3 Monthly Report on Lifting of Closure orders Issued and Served (Annex K);
2.4 Monthly Report on the "Oplan Kandado" Program (Annex L); and
2.5 Monthly Report on Taxpayer's Compliance on Oplan Kandado (Annex M)

3. On Monthly Status Report

The Office of the Deputy Commissioner for Operations Group shall consolidate all the reportorial requirements and prepare a monthly Status Report on Oplan Kandado (Annex N) for submission to the Commissioner every fifteenth (15th) day of the following month. "

IV. REPEALING CLAUSE

This Order supersedes all revenue issuances or portions thereof inconsistent herewith.

V. EFFECTIVITY

This Order shall take effect immediately.

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

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