

ALL PAGES OF RULINGS OR DECISIONS ISSUED BY THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE OR DEPUTY COMMISSIONER FOR LEGAL AND ENFORCEMENT GROUP (DCIR-LEG) MUST BEAR THE IN...

BIR REVENUE MEMORANDUM ORDER NO. 45-99, June 18, 1999

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I. OBJECTIVE

It is the declared objective of this Bureau to ensure the validity, genuineness, authenticity and integrity of Rulings or Decisions issued and/or approved by the Office of the Commissioner or the Deputy Commissioner for Legal and Enforcement Group.

II. GUIDELINES AND PROCEDURES

Pursuant thereto, the following procedures shall be observed:

1. All pages of Rulings or Decision issued by the Office of the Commissioner or DCIR-LEG must bear the initial of the signatory to the ruling in order to prevent unauthorized alterations, intercalations, modifications, replacements, lift-up or rip-out of any page thereof;
2. All pages thereof shall bear the dry seal of the issuing office, i.e., Office of the Commissioner or the Office of the DCIR-LEG;
3. The first page of all such official BIR rulings and decisions of all offices under the Legal and Enforcement Group shall contain a standard box on the upper left-hand corner thereof, wherein the following shall be indicated:

First Box The Section of the Tax Code subject of the ruling;

Second Box The reference number of precedent ruling, if any; and

Third Box The new BIR ruling number.

Example:

Sec. 105 000-00 10-99

All the succeeding pages thereof, if any, shall also bear the same ruling or decision number, but not necessarily be inside the box form.

Any Ruling or Decision or similar issuance which does not conform with the above shall be considered fake or to have been altered or to have originated from spurious or unauthorized source and shall be considered null and void.

III. EFFECTIVITY

This Order takes effect immediately.

Adopted: 18 June 1999

(SGD.) BEETHOVEN L. RUALO
Commissioner of the Internal Revenue

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