NATIONAL ADMINISTRATIVE REGISTER · MAY 21, 1999

AMENDING PERTINENT PROVISIONS OF SECTION III OF RMO NO. 33-99 AND CLARIFYING CERTAIN PROVISIONS OF RMO NOS. 33-99 AND 36-99

BIR REVENUE MEMORANDUM ORDER NO. 57-99, May 21, 1999

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I. Objectives

1. To amend Sections III.3, III.4 and III.11 of RMO No. 33-99 regarding the issuance of Tax Verification Notices (TVNs) and approval of corresponding reports of verification; and

2. To clarify certain provisions of the subject RMOs in relation to the coverage of cases to be issued TVNs, approval of reports of investigation from the Special Investigation Division of Regional Offices, issuance of assessment notices, prescribed report format for cases closed, assessed and outstanding covered by TVNs, and the effectivity date for the usage of TVNs.

II. Guidelines And Procedures

1. Section III.3 of RMO No. 33-99 is hereby amended to read as follows:

> "Pre-numbered TVNs shall be signed by the Regional Director unless otherwise delegated by him in writing to the Assistant Regional Director. In order to facilitate the verification and processing of tax returns requiring the immediate issuance of certificates/tax clearance in District Offices located far from the Regional Office, the signing of the TVNs may also be delegated in writing by the Regional Director to the Revenue District Officers. However, the Regional Director may revoke in writing the authority of the Assistant Regional Director or Revenue District Officers to sign TVNs when he deems it necessary. The Regional Director shall furnish the Assistant Commissioner, Assessment Service with a copy of such delegation/revocation order immediately upon issuance thereof."

2. Section III. 4 of RMO No. 33-99 is hereby amended to read as follows:

> "One TVN shall be issued for each taxable year/period under verification. Only TVNs; with attached official duplicate copies of tax returns shall be signed by the Regional Director or his duly authorized signatory."

3. Section III.11 of RMO No. 33-99 is hereby amended to read as follows:

> "The corresponding reports of verification shall be subject to review by the Assessment Division prior to final approval by the Regional Director. For cases covered by TVNs issued by the Assistant Regional Director or Revenue District Officer, the reports of investigation shall likewise be subject to review by the Assessment Division prior to final approval by the Regional Director."

4. The following additional guidelines in the issuance of Tax Verification Notices shall be observed:

> 4.1 The issuance of Return Verification Orders (RVOs) should be stopped immediately. TVNs should have been issued in lieu of RVOs from the date of receipt of the copy of RMO No. 33-99 by the Regional Offices or from May 1, 1999, whichever date was earlier.

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4.2 The practice of assigning cases in batches under one verification notice shall be discontinued. For this purpose, one TVN shall be issued for each case assignment.

4.3 LAs shall be issued to cover the investigation of taxpayers retiring from business irrespective of the amount of gross assets and gross sales of the taxpayer; hence, this tax case category was excluded in Section II, Coverage of RMO No. 33-99.

4.4 In relation to Section II.5 of RMO No. 36-99, preliminary assessment notices originating from dockets submitted by the Revenue District Offices (RDOs) and the Special Investigation Division (SID) of Regional Offices shall be signed by the Regional Director. However, the Assistant Regional Director shall sign preliminary assessment notices on cases covered by TVNs signed by him or the Revenue District Officers as per delegation order issued by the Regional Director.

4.5 All final assessment notices on cases reported by the RDOs and SIDs shall be signed by the Regional Director, including assessments arising from cases covered by TVNs. For TVNs signed by the Assistant Regional Director and the Revenue District Officers, the final assessment notices shall likewise be signed by the Regional Director.

4.6 Collection of capital gains, estate and donors' taxes including increments thereon as a result of voluntary filing of returns by taxpayers are considered collections from voluntary compliance and thus, shall not be included in the RDOs' Monthly Report of Assessments and Collections as a Result of the Audit Effort. Only deficiency collections and assessments resulting from the investigation/verification of tax returns, as well as the corresponding interest and penalties, shall be indicated in the said report.

5. The revised formats of the Monthly Report of Tax Verification Notices[*] (TVNs) issued and Monthly Summary of Cases Covered by Tax Verification Notices Closed, Assessed and Outstanding to be submitted by the Regional Offices prescribed as Annexes "B" and "E" of RMO No. 33-99, respectively, are shown on Annexes "A" and "B" hereof. The heading of Column 7 under Annex "B" of RMO 33-99 shall be stated as "Gross Selling Price/Value of Assets" instead of "Gross Asset" while the heading of Column 9 under Annex "E" of the same RMO for "Item A. Closed and Assessed Cases" shall be stated as "Total Deficiency Assessments" instead of "Total Deficiency Collections".

III. Violations

Continued defiance of the policies and procedures prescribed herein by any revenue officer or official will be referred to the Internal Affairs Service for filing of administrative charges and will constitute a ground for the re-assignment or transfer of the concerned revenue officer/official.

IV. Effectivity

This Order shall take effect immediately.

Adopted: 21 May 1999

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

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[*] Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman Quezon City.

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