

AMENDING PERTINENT PROVISIONS OF REVENUE MEMORANDUM ORDER NO. 14-98 PRESCRIBING THE POLICIES AND PROCEDURES TO IMPLEMENT REVENUE REGULATIONS NO. 10-97 AMENDING REVENUE REGULATIO...

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I. Objective

This Order is issued to specifically identify government officials designated as withholding agents responsible of withholding and remittance of withholding tax on compensation, expanded and final, as well as government money payments on value added taxes, and other percentage taxes including franchise taxes and other internal revenue taxes as prescribed by law.

II. General Policies

The following government officials are personally charged with the duty to withhold and remit taxes on compensation, expanded and final withholding taxes, as well as government money payments on value added taxes, and other percentage taxes including franchise taxes:

a) National government offices; and other instrumentalities — All Heads of Offices (officials holding the highest position) and Chief Accountants and other persons holding similar positions in departments, bureaus, agencies, instrumentalities, government owned or controlled corporations (GOCCs) and other government offices;

b) Local Government Units (LGU) —

Provinces - Governor and Provincial Treasurer

Cities - City Mayor & City Treasurer

Municipalities - Municipal Mayor & Municipal Treasurer

Barangays - Barangay Captain & Barangay Treasurer

c) Offices with decentralized accounting — Heads of Offices (officials holding the highest position) and Chief Accountants and other persons holding similar positions in regions, provinces, districts etc. (e.g. BIR Regional Offices — Regional Director & Chief of Finance Division, DECS Regional Offices — Regional Director & Chief, Budget & Finance Division).

III. Repealing Clause

The provision of existing Revenue Memorandum Orders and other issuances inconsistent with this Order are hereby amended, modified or repealed accordingly.

V. Effectivity

This Order shall take effect immediately.

Adopted: 27 July 1998

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

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