

AMENDING CERTAIN PROVISION OF REVENUE MEMORANDUM ORDER (RMO) NO. 6-2010, RELATIVE TO THE STAMPING OF INCOME TAX RETURNS AND THE ATTACHED AUDITED FINANCIAL STATEMENTS, AND THE NU...

BIR REVENUE MEMORANDUM ORDER NO. 13-2011, March 16, 2011

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I. AMENDATORY PROVISIONS

Policy and guideline no. 1 of RMO 6-2010 is hereby amended to read as follows:

“1.All concerned Offices, including AABs, shall receive the income tax returns by stamping the official receiving seal or stamp of receipt of an internal revenue office where the said returns are filed on the space provided for in the three (3) copies of the returns.

In the case of corporations and other juridical persons, there should be stamped “RECEIVED” in at least two (2) extra copies of the audited financial statements for filing with the Securities and Exchange Commission.”

II. REPEALING CLAUSE

All revenue issuances inconsistent herewith are hereby repealed or modified accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately.

Adopted: 16 March 2011

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

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