

FILING AND PAYMENT OF TAX RETURNS OF NEWLY TRANSFERRED TAXPAYERS

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For the information and guidance of the taxpaying public, all internal revenue officers, all Authorized Agent Banks (AABs) and others concerned, this Circular is being issued to address certain issues relative to the venue of the filing of tax returns and payment of internal revenue taxes of newly transferred taxpayers whose transfer of registration is still in process and, in order not to distort the collection goal of the affected Revenue District Office (RDO) brought about by such transfer, all internal revenue tax collections shall be credited to the old RDO until the end of the year of transfer.

The filing of tax returns and payment of taxes of newly transferred taxpayers mentioned above shall be done at the AAB under the jurisdiction of the new RDO even if their application for transfer of registration is still in process. However, the old RDO code shall still be indicated on the return. The same rule shall apply in the filing of tax returns and payment of taxes in areas without AABs as well as those covered by Revenue Memorandum Order No. 4-2007 dated March 2, 2007 (Issuance and use of Revenue Official Receipts during specified deadlines in areas where there are AABs).

No penalty shall be imposed to taxpayers for the wrong-venue in filing the return/s. Likewise, no procedural penalty will be imposed to AABs in these circumstances.

All internal revenue officers and other concerned are enjoined to give this Circular a wide publicity as possible.

Adopted: 12 Aug. 2008

(SGD.) LILIAN B. HEFTI

Commissioner of Internal Revenue

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