

SUBMISSION OF REPORTS RELATIVE TO THE AUTHORIZED BANK'S (AAB'S) COMPLIANCE IN THE COLLECTION OF INTERNAL REVENUE TAXES

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/833e7d2a73eb/>

Adopted: 05 December 2011

Date Filed: 31 January 2012

Under existing guidelines and procedures, the Revenue District Offices (RDOs) shall process, evaluate and monitor the compliance of the different AABs under their respective jurisdictions in the timely and accurate submission/transmission of collection reports. The RDOs shall prepare and submit to Collection Programs division (CPD) – National Office the corresponding monthly reports such as the List of Late Batches, Limited Bank data entry (LBDE) exception reports and Bank Branch Performance (Form 2841) not later than the 28th day of the following month.

It was observed that some RDOs do not submit the above-mentioned reports, while some RDOs submit the said reports with indication that AAB branches have no noted violations. However, and contrary to the contents of their reports submitted to the CPD, several RDOs always raise the problems they are encountering with AAB branches under their jurisdictions during their regional monthly meetings. The minutes of these meetings were being forwarded by the Policy and Planning Service (PPS) to the Collection Service for resolution or appropriate action.

In connection thereto, this Circular is being issued to remind all Revenue District Officers and others concerned on the regular and accurate submission of the above-mentioned reports. Furthermore and as provided in Revenue Regulations (RR) No. 2-2008, more particularly under Item C. of Annex A-2 (Schedule of Penalties) thereof, the AABs' non-compliance with their obligations (i.e. non-acceptance of tax payments from non-clients, accept tax payments from 9am to 12noon only, accepts tax payments only on Tuesdays, Wednesday and Thursday, etc.) embodied in the Memorandum of Agreement among the BIR, the Bureau of the Treasury and the Bank should be reported immediately upon receipt of complain to the CPD using the attached format (Annex "A") for evaluation and imposition of applicable penalties and/or sanctions.

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

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

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.