# PROCEDURES ON THE RECEIPT, TRANSMITTAL AND PROCESSING OF VAT RETURNS/ATAPS PAID TO COLLECTION OFFICERS (COS) UNDER THE NEW PAYMENT CONTROL SYSTEM (NPCS)

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I
Objective

This Revenue Memorandum Order is issued to prescribe the procedures on the receipt, transmittal and processing of VAT returns/ATAPs by Collection Officers or deputized Municipal Treasurers under the NPCS in places where there are no accredited banks.

II
Procedures

A. Office of the Collection Officer (CO)/Deputized Municipal Treasurer

1. Receive three copies of VAT return/ATAP from taxpayer, the original of which has a stick-on label, to be distributed as follows:

Original - VAT Division
Duplicate - Taxpayer's copy
Triplicate - RDO (for VAT returns)/ATAP Issuing Office (for ATAPs)

2. Do not accept the VAT return/ATAP without stick-on label and instruct taxpayer to secure label from the RDO having jurisdiction over the taxpayer;

3. Check if the RDO code in the label of the VAT return/ATAP is the same as the district code where the Collection Officer/Deputized Municipal Treasurer belongs;

4. Verify whether the taxpayer:

a. has fully accomplished and signed all copies of the tax return

b. is not a late filer

5. Inform taxpayer that there are penalties imposed for out-of-district and late filing/payment of tax;

6. Compute the corresponding penalties if the taxpayer is willing to pay the same; if not, stamp "Increments Not Paid" on every copy of the VAT returns filed;

7. Stamp "RECEIVED" on the appropriate portion of all copies of VAT return/ATAP filed indicating therein the date of receipt, Collection Officer's name and signature;

8. Determine the mode of payment and follow the applicable procedures below:

8.1

Payment in cash or check:


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a. Require taxpayer to write his TIN and telephone number at the back of the check, if payment is in check;

Note: Accommodation checks (i.e. issued by a person other than the taxpayer) and out-of-town checks are not acceptable.

b. Prepare Revenue Official Receipt (ROR) upon receipt of payment;

8.2

Payment by TDM: Request taxpayer to annotate TDM number and amount on the VAT return/ATAP, if not indicated;

8.3

Payment partly in TDM and partly in Cash or Check:

a. Require taxpayer to write his TIN and telephone number at the back of the check, if payment is in check;

Note: Accommodation checks (i.e. issued by a person other than the taxpayer) and out-of-town checks are not acceptable.

b. Request taxpayer to annotate TDM number and amount on the VAT return/ATAP, if not indicated;

c. Prepare Revenue Official Receipt (ROR) upon receipt of payment (in cash/check only);

9. Indicate on each copy of the VAT return/ATAP the ROR number; amount paid and date of payment on the space provided for machine validation;

10. Release to taxpayer the duplicate copy of the ROR, VAT return/ATAP and TDM, if any;

11. Segregate VAT return/ATAPs with payment in cash/check from those without any cash/check payment;

12. Segregate original from the triplicate copies of the VAT return/ATAPs and batch them separately in 25s or less;

13. Prepare daily, in three (3) copies Batch Control Sheets (BCS-A and BCS-B, Annexes A[*] and B[*], respectively), to be distributed as follows:

Original - (with original VAT returns/ATAPs) - VAT Division
Duplicate - (with the triplicate copies of VAT returns/ATAPs) - RDO
Triplicate - CO's file copy

Note: Batches of VAT returns/ATAPs listed under BCS-A or BCS-B are gathered daily although said returns/ATAPs were received by the Collection Officer/deputized Municipal Treasurer three days before the pick-up day.

15. Retain the triplicate copies of BCS-A or BCS-B for file;

16. Prepare and submit all required reports for Collection thru ROR in accordance with the Joint COA-Finance Circular No. 81-78A and 4-81, respectively and RMO No. 52-89.

B. Revenue District Office (RDO)

1. Pick-up daily or weekly the batches of original and triplicate copies of VAT returns/ATAPs from the Collection Officers:

Note: The RDO shall submit the list of municipalities they want to exempt from the daily pick-up of VAT Returns.


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2. Number consecutively BCS-A separately from BCS-B, each starting with 001 for the first batch of VAT returns/ATAPs received during the year, 002 for the second batch and so on, regardless of whether there are less than 25 returns/ATAPs received per day; each BCS number shall be preceded by the RDO code and the year of receipt of VAT return;

> Note: If during the first day of filing returns, less than 25 returns, less than 25 returns were filed, the BCS-A or BCS-B of the batch of returns will be numbered 001. On the other hand, if during the first day of filing there were 35 returns filed, there will be two batches, the first BCS-A or BCS-B containing 25 returns will be numbered 001 and the second BCS-A or BCS-B containing 10 returns will be numbered 002.

3. Segregate the batches of original copies of VAT returns/ATAPs (original BCS with attached original VAT returns/ATAPs) from the batches of triplicate copies (duplicate copies of BCS with attached triplicate copies of VAT returns/ATAPs);

4. Transmit segregated batches of original copies of VAT returns/ATAPs received directly to VAT Division within eleven (11) days from date of collection/receipt of returns/ATAPs.

C. The procedures for processing batches of original copies of VAT returns/ATAPs upon receipt by the VAT Division and the batches of triplicate copies of VAT returns/ATAPs retained by the RDO shall be in accordance with RMO 19-91.

III
Suspension of Salary

Salaries of collection officers/RDO personnel who failed to submit the required reports on time shall be suspended upon recommendation of the Chairman, NPCS Committee.

IV
Effectivity

This Order shall take effect on September 1, 1991 for RDOs participating in the pilot implementation of the NPCS.

Adopted : 17 Sept. 1991

(Sgd.) EUFRACIO D. SANTOS
Deputy Commissioner
Officer-In-Charge

[*] Available upon request at Office of the National Administrative Register (ONAR), U.P. Law Center.

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