

AMENDMENTS TO REVENUE MEMORANDUM ORDER NOS. 69-98 AND 54-97

BIR REVENUE MEMORANDUM ORDER NO. 74-98, September 24, 1998

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I.

Objective

This order is issued to amend pertinent portions of Revenue Memorandum Order No. 69-98 and 54-97 on issuance of Authority to Print (ATP) Sales Invoices and Receipts during Systems Non-Availability and on Issuance of Audit Notice/Letter of Authority.

II.

Policies

A. On issuance of ATPs and Systems Non-Availability

- Computerized RDOs (ITS or REG rolled-out) shall use the REG System of the Integrated Tax System (ITS) in the generation of ATPs. However, manual procedures shall be adopted when the systems are unavailable, one hour from the time the RDO or the authorized representative shall have reported such an occurrence to the concerned RDC Head and properly logged at the Help Desk.

- The RDC Head or the authorized representative shall be responsible in the dissemination of the resumption of systems availability. The notice of resumption of systems availability shall be issued promptly after restoration of ITS on-line facility.

- The RDO shall prepare and submit a report on manually issued ATPs for the day for submission to the concerned RDC Head.

B. On Issuance of Audit Notice/Letter of Authority for ITS RDOs

- The RDO shall be responsible in the preparation of list of taxpayers for audit. The procedures detailed in RMO No. 12-98 on Audit Program for 1998 should be followed.

- The RDO shall be responsible for the creation of cases in the Case Monitoring System (CMS) of the ITS, based on the Letters of Authority (L/A) to be issued, before the assignment of these L/As to their field revenue officers.

- Both manually issued L/As and ITS generated Audit Notices shall be tracked using the CMS.

- The RDO shall ensure that appropriate ITS training and access are given to the case officers.

III.

Repealing Clause

Revenue Memorandum Order Nos. 54-97 and 69-98 are hereby modified or repealed accordingly.

IV.

Effectivity

This order takes effect immediately.

Adopted: 24 Sept. 1998

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

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