

VOLUNTARY ASSESSMENT BY DEALERS OF PETROLEUM PRODUCTS OF DEFICIENCY TAXES FOR THE YEARS 1993, 1994 AND 1995

REVENUE MEMORANDUM ORDER NO. 39-96, December 09, 1996

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This Order is for the purpose of accelerating collection of taxes through voluntary assessment of dealers of petroleum products who, through their associations, manifested their desire and willingness to rectify and amend certain errors in their tax returns and pay the corresponding deficiency taxes.

The Bureau of Internal Revenue, having the information and facility to process, monitor and verify voluntary assessments by petroleum dealers, hereby adopt a Voluntary Assessment Program (VAP) for dealers of petroleum products, subject to the terms and guidelines provided hereunder:

ISUSPENSION OF INVESTIGATION

All cases involving investigation and assessment of petroleum dealers for the years 1993, 1994 and 1995 except assessments which have become final and executory as of November 30, 1996, shall be suspended for the duration of the Voluntary Assessment Program.

II

WHO MAY AVAIL OF THE VAP

Dealers of petroleum products and purchasers of goods and services from petroleum companies shall be allowed to voluntarily rectify and pay the corresponding deficiency taxes, including increments incident thereto;

III

AVAILMENT PROCEDURE

The taxpayer-applicant shall accomplish the Voluntary Assessment Form (VAF) hereto attached as Annex "A, file the same together with photo copies of the income tax return and financial statements previously filed, if any, and an amended income tax return for the period for which the voluntary assessment is made with the Revenue District Office (RDO) where the taxpayer filed his previous income tax returns.

All information required in the Voluntary Assessment Form must be provided by the taxpayer-applicant. Forms with incomplete data will invalidate the voluntary assessment

The Revenue District Officer (RDO) shall prepare and issue the Authority to Accept Payment (ATAP) based on the VAF submitted by the taxpayer-applicant indicating thereon that the payment is for voluntary assessment for petroleum dealers.

The Revenue District Officer (RDO) shall accept the VAFs and issue the corresponding ATAP, thereafter, they shall prepare a monthly list of taxpayers who availed of the program together with all documents submitted by the

taxpayer (ITR, amended ITR, photocopy of ATAP, VAF and financial statements) within five (5) days after the end of every month starting January 1997 until March 1997 to the Voluntary Assessment Committee.

The taxpayer-applicant shall pay the total amount due appearing on the ATAP at an Accredited Agent Bank (AAB) or to an authorized Revenue Collection Officer (RCO) in the place where he filed his previous income tax returns.

IV

TIME FOR AVAILMENT OF VAP

Voluntary assessments may be filed and paid from December 16, 1996 until March 15, 1997.

V

VOLUNTARY ASSESSMENT COMMITTEE

A Voluntary Assessment Committee is hereby constituted for the purpose of processing, monitoring and evaluating voluntary assessment data and preparing reports and recommendations to the Commissioner concerning the VAP.

VI

EFFECT OF VOLUNTARY ASSESSMENT

A) A bonafide rectification of filing errors and assessment of tax liabilities under the VAP shall relieve the taxpayer-applicant from any criminal or civil liability incident to the late filing of the amended return, however, the 25% surcharge for late payment and interest shall still be imposed. The taxpayer-applicant is not exempted from any civil or criminal liability incident to other violations of the Tax Code such as misrepresentations in the taxpayer's declaration in the VAP or other findings of fraud.

B) On going investigation and assessment which have not become final as of November 30, 1996, with respect to the years for which voluntary assessments, were availed, shall be canceled. No investigation will be conducted on the said cases except upon approval and authorization by the Commissioner of Internal Revenue.

VII

EFFECTIVITY

This Order takes effect immediately.

(SGD.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue

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