AMENDMENTS/ADDENDA TO RMO NOS. 19-91 AND 29-91 RELATIVE TO THE RECEIPT OF TAX RETURNS AND PAYMENT OF TAX THRU THE BANKS UNDER THE NEW PAYMENT CONTROL SYSTEM (NPCS)

Read online (full-text search, related cases, audio case brief): https://batas.org/library/b5e8e2fb64e8/

RMO Nos. 19-91 and 29-91 dated June 10, 1991 and September 11, 1991 respectively, are hereby amended to include the following additional guidelines on the receipt of tax returns and payment of tax due in checks specifically, thru the ranks under the NPCS.

A. BIR Form No. 2551 - Percentage Tax Return (To be Accomplished by Persons Subject to 2% Tax Under Sec. 122 of NIRC), revised October, 1991 (Annex A[*]) shall be included among the tax returns to be filed with and paid directly to the accredited banks in places covered by payment thru the Banks System under the NPCS.

The aforesaid form was also revised to include spaces for stick-on label and carbonized portion to facilitate validation of payment by banks.

B. Extension officers/tellering booths of accredited bank branches located in the BIR offices may accept tax returns from the following taxpayers:

Extension Office/Tellering
Booth Location

Covered Taxpayers

a. In the Revenue District

-

From taxpayers of the Office Revenue District Office (RDO) concerned only.

b. In the Regional Office

-

From taxpayers of the RDO housed in the Regional Office itself.

c. In the BIR National Office

-

From taxpayers of RDO No. 30 (North Q.C.) and 30-A (South Q.C.) only.

Aforesaid banks which shall accept tax returns from taxpayers of different RDOs shall prepare separate reports

(Tax returns/ATAPs Batch Control Sheets (BCS) A/B) for each RDO concerned.

However, accredited bank branches and/or extension offices/tellering booths may accept ATAPs for payment of deficiency taxes from taxpayers of different RDOs since the law does not prescribe specific venue on payment of deficiency taxes.

C. Procedureds In accepting tax returns to be paid in checks after the accredited bank's clearing time, the following procedures shall be observed by the accredited bank branches:

1. Tax returns shall be stamped "RECEIVED" by the bank branch on the date they are actually accepted from the taxpayers.

2. The bank branch shall have the option to validate the tax returns on the same day they were received or on the next day depending on the bank's internal policy. However, tax returns to be validated on the next day must be stamped "LATE FOR CLEARING" to justify the late validation of the tax return.

3. Tax returns which were validated late shall be reported by the bank branch thru BCS-A on the date they were actually validated.

D. In case where taxpayer filing VAT return has no TIN yet (i.e. he is not included in the RDO's TIN masterlist and "bold" list), the guidelines prescribed below shall be followed by the offices concerned:

1. For Metro Manila taxpayers

a. The RDO concerned shall relay to RISSI thru the telephone using the hotline (Tel. No. 99-40-93 the taxpayer's particulars as follows:

a.1. Name and address
a.2. VAT member and payment made
a.3. Taxpayer Account Number (TAN)
a.4. Ser., Civil Status and Date of Birth
a.5. Trade name and address

b. RISSI shall generate immediately the TIN of the taxpayer and relay it to the RDO thru the telephone also.

c. Upon receipt of advise from RISSI of the taxpayer's TIN, the RDO shall print and issue the TIN card and stick-on labels to the taxpayer and instruct him to file his return in the accredited bank branch.

2. For taxpayers outside Metro Manila

a. Accredited bank branches outside Metro Manila may accept VAT return without stick-on label, provided that the said return has notation of the RDO concerned or his authorized representative that the taxpayer's "TIN is still in process" and a copy of the TIN application is attached on the VAT return.

Note: The RDO concerned shall require the taxpayer to accomplish the appropriate TIN application form in two (2) copies: the original copy to be forwarded to RISSI per RMO No. 23-91 and RMC No. 63-91 and the duplicate copy to be attached to the VAT return to be filed without the required label.

b. The VAT Division/RISSI shall stick the label on the original copy of VAT return upon processing/data entry of the said tax return. Thus, upon generation by RISSI of TIN card/stick-on labels of the taxpayer concerned, the VAT Division/RISSI shall withhold one label for attachment to the original VAT return filed without label prior to transmittal of the same to the RDO for issuance to the taxpayer.

E. Repealing Clause - This Order hereby repeals or amends accordingly all issuances or portions thereof

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

inconsistent herewith.

F. Effectivity - This Order shall take effect immediately for RDOs participating in the pilot implementation of the NPCS.

Adopted: 17 Oct. 1991

(Sgd.) JOSE U. ONG
Commissioner of Internal Revenue

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

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.