CLARIFICATION OF CERTAIN ISSUES CONCERNING THE EXPANDED NEW PAYMENT CONTROL SYSTEM (NPCS) COVERING ALL TAXES

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I
COVERAGE
The following issues or provisions concerning the expanded New Payment Control System (NPCS) covering all taxes per RMO No. 1-93 are hereby amplified and clarified for the guidance and compliance of all concerned.

A. In case the revised tax returns/forms are not yet available at the field offices, the old forms shall be used in the expanded coverage of the NPCS prescribed in the aforesaid RMO until the new forms are received by the RDOs. Payment Order (PO)/Confirmation Receipt (CR) shall not be issued for this purpose. Payment of taxes shall be validated in the return itself using loose carbon paper for the duplicate and triplicate copies.

B. Excise taxpayers may pay the ATAPs for excise taxes at accredited bank branches located outside the designated place of payment per RMO No. 1-93 provided that they shall make a special arrangement for this purpose with the Division/EXTA concerned of the Excise Tax Service.

C. For capital gains tax transactions, the taxpayers shall proceed first to the RDO concerned for the proper accomplishment of necessary tax return and computation of taxes to be paid prior to filing of return and payment of taxes to the accredited bank branches.

The Certificates Authorizing Registration (CARs) for capital gains tax transactions shall be processed by the RDO concerned following existing procedures/guidelines. The RDO need not wait for the Batch Control Sheet (BCS) with the attached triplicate copies of tax returns (including capital gains tax returns) from the accredited bank branches prior to the processing and issuance of CAR to the taxpayer concerned. CAR shall be issued within five (5) working days upon receipt of evidence of payment of capital gains tax/expanded withholding tax and documentary stamp tax from the taxpayer.

II
REPEALING CLAUSE
This Order hereby repeals or amends accordingly all issuances or portions thereof inconsistent herewith.

III
EFFECTIVITY
This Order shall take effect immediately.

Adopted: 1 Mar. 1993

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

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