

FILING AND PAYMENT OF TAX RETURNS OF NEWLY TRANSFERRED TAXPAYERS

BIR REVENUE MEMORANDUM CIRCULAR NO. 66-2008, August 12, 2008

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/d8dcfdf0060f/>

For the information and guidance of the taxpaying public, all internal revenue officers, all Authorized Agent Banks (AABs) and others concerned, this Circular is being issued to address certain issues relative to the venue of the filing of tax returns and payment of internal revenue taxes of newly transferred taxpayers whose transfer of registration is still in process and, in order not to distort the collection goal of the affected Revenue District Office (RDO) brought about by such transfer, all internal revenue tax collections shall be credited to the old RDO until the end of the year of transfer.

The filing of tax returns and payment of taxes of newly transferred taxpayers mentioned above shall be done at the AAB under the jurisdiction of the new RDO even if their application for transfer of registration is still in process. However, the old RDO code shall still be indicated on the return. The same rule shall apply in the filing of tax returns and payment of taxes in areas without AABs as well as those covered by Revenue Memorandum Order No. 4-2007 dated March 2, 2007 (Issuance and use of Revenue Official Receipts during specified deadlines in areas where there are AABs).

No penalty shall be imposed to taxpayers for the wrong-venue in filing the return/s. Likewise, no procedural penalty will be imposed to AABs in these circumstances.

All internal revenue officers and other concerned are enjoined to give this Circular a wide publicity as possible.

Adopted: 12 Aug. 2008

(SGD.) LILIAN B. HEFTI
Commissioner of Internal Revenue

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.