

DEFERMENT OF THE IMPLEMENTATION OF EXPANDED VAT UNDER RA 7716

BIR MEMORANDUM ORDER NO. 57-94, September 23, 1994

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In a resolution of the Supreme Court dated September 22, 1994, it was reiterated that the temporary restraining order (TRO) issued on June 30, 1994 has not been lifted. Accordingly, all registration and collection processes towards the effective implementation of Republic Act 7716 are hereby postponed indefinitely until further orders from this office.

In the meantime, you are hereby directed to continue with our VAT educational and information campaign as well as the strategic action plan of:

- Identifying weak and strong points on the VAT collections from existing VAT and Non-VAT taxpayers (e.g. identify all taxpayers from whom substantial VAT revenues may be collected; areas for leakages on VAT revenues, and etc.);
- Further increasing the tax base by undertaking continuous and intensified tax mapping operations;
- Maximizing collection of expanded withholding taxes;
- Intensifying third party information-gathering for tax assessment purposes;
- Continuing with the registration of VAT and Non-VAT taxpayers pursuant to the provisions of the old VAT Law (EO 273) for NEW taxpayers; and
- Identifying specific areas or industries where VAT collection dropped by updating the masterlist of VAT taxpayers.

Strict compliance is hereby enjoined.

Adopted: 23 September 1994

(SGD.) LIWAYWAY VINZONS-CHATO

Commissioner of Internal Revenue

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