

**[ BIR REVENUE MEMORANDUM ORDER NO. 6-  
2013, February 28, 2013 ]**

**PRESCRIBING THE POLICIES AND GUIDELINES ON THE  
PREPARATION AND SUBMISSION OF INVENTORY REPORT OF  
ALL UNUSED REVENUE OFFICIAL RECEIPTS/OFFICIAL RECEIPTS  
AND REISSUANCE THEREOF IN LINE WITH THE NATIONWIDE  
IMPLEMENTATION OF MOBILE REVENUE COLLECTION OFFICERS  
SYSTEM**

*Text Available at the Office of the National Administrative Register, U.P. Law  
Complex, Diliman, Quezon City*



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