

**[BIR (DOF) REVENUE MEMORANDUM ORDER NO.
1-93, December 15, 1992]**

**EXPANDING THE COVERAGE OF RMO NOS. 29-91 AND 31-91 TO
INCLUDE ALL TAXES UNDER THE NEW PAYMENT CONTROL
SYSTEM (NPCS).**

The following amendments/addenda to RMO Nos. 29-91 and 31-91 relative to the procedures on the receipt, transmittal and processing of tax returns filed thru the banks and with the Collection Officers, respectively under the NPCS are hereby prescribed for the guidance and compliance of all concerned.

A. The PO/CR system of payment is hereby totally discontinued/ abolished. In addition to income, value-added, withholding and other percentage taxes, all other taxes including capital gains, transfer, excise, documentary stamp and other taxes such as deficiency taxes, miscellaneous taxes, fines and penalties, etc. shall now be paid under the New Payment Control System following the procedures prescribed in RMO No. 29-91 for payments thru the bank system or in RMO No. 31-91 as amended by RMO No. 43-91 for payments to Collection Officers in places where there are no accredited banks.

B. The following forms are hereby prescribed to be used in the payment of its corresponding taxes. These shall be filed and/or paid directly with the accredited banks in places covered by payment thru the bank system regardless of whether or not there is a tax payment to be made:

1. Capital Gains Tax - BIR Form No. 1701E - Individual Capital Gains Tax Return (For Real Estate Considered as Capital Assets)

BIR Form No. 1701E-1 - Individual Capital Gains Tax Return on Installment Received (For Real Estate Transactions)

BIR Form No. 1701E-2 - Capital Gains Tax Return on Stock Transactions (Shares of Stocks Not Traded thru the Local Stock Exchange)

BIR Form No. 1701E2-F - Final Consolidated Tax Return on Stock Transactions (Shares of Stocks Not Traded thru the Local Stock Exchange)

BIR Form No. 1701E2-I - Individual Capital Gains Tax Return for Installment Received (Shares of Stocks Not Traded thru the Local Stock Exchange)

2. *Transfer Taxes* -

BIR Form No. 1801 - Estate Tax Return

BIR Form No. 1805 - Donor's Tax Return

3. *Other Percentage Taxes*

BIR Form No. 2001 - Insurance Premium Tax Return

4. *Excise Taxes*

BIR Form No. 2223 - Excise Tax Return of Mineral Removals

BIR Form No. 2319A-E (for payment of excise taxes when no return is required to be filed) - Authority to Accept Payment for Excise Taxes

5. *Other Taxes without tax return* such as documentary stamp tax, (except loose documentary stamps), deficiency taxes, fines and penalties, etc. and in payment of taxes on installment basis.

BIR Form No. 2319A - Authority to Accept Payment

These tax returns/ATAPs shall be included/listed in the Batch Control Sheet (BCS) A or B used by accredited bank branches or by Collection Officers in transmitting tax returns/ATAPs to Computer and Information Systems Service (CISS, formerly RISSI) and to the RDO concerned following the procedures prescribed in the abovementioned RMOs.

C. The guidelines below shall be followed in the issuance of Authority to Accept Payment (ATAP) for Excise Taxes (BIR) Form No. 2319A - E) and in the payment of the corresponding excise tax:

1. ATAP for excise taxes shall be prepared and issued in four (4) copies by the Division/Excise Tax Area (EXTA) concerned and by the RDO in places where there are no assigned excise tax personnel to the taxpayer for presentation to accredited bank branch or COs when paying excise taxes not covered by a tax return.

2. TIN label, to be stuck on ATAP for excise taxes may be issued by the Division/EXTA concerned based on TIN cards presented by the taxpayers. Said offices shall requisition blank stick-on labels from CISS for this purpose.

However, in cases where the taxpayer has no TIN yet, the following shall be undertaken:

- a. If the taxpayer has not yet applied for TIN - The Division/EXTA concerned shall require the taxpayer to accomplish the appropriate TIN application form in two (2) copies: the original copy to be forwarded to CISS following the procedures prescribed for the RDOs in RMO No. 23-91 and RMC No. 63-91 and the duplicate copy to be attached to the original copy of the ATAP to be filed. All copies of the ATAP shall bear a notation by the Division Chief/EXTA Team Head concerned or his authorized representative that "TIN IS STILL IN PROCESS".
- b. If the taxpayer has previously applied for TIN but no TIN card has been issued yet - The Division/EXTA concerned shall require the taxpayer to present a copy of the TIN application and shall indicate on all copies of the ATAP the date of application and a notation that "TIN IS STILL IN PROCESS". In case the copy

of the application cannot be presented by the taxpayer, he shall be required to re-apply for TIN issuance following C.2.a. above.

3. ATAP for excise taxes shall be paid by the taxpayer concerned in the following accredited bank branches only:

Place of Payment

3.1 ATAPs issued by Excise Tax- Banks located in the National Office Division Concerned, NO

3.2 ATAPs issued by EXTA - Banks housed in the Regional Office itself or if none, the nearest accredited bank branches.

3.3 ATAPs issued by the RDO - Nearest accredited bank branches. (Note: If there is no accredited bank branch in the station town of the RDO, ATAP shall be paid to the Collection Officer (CO).

The taxpayers concerned shall choose a bank from among the accredited bank branches specified above where they shall pay permanently the ATAPs for excise taxes. Their choice shall be put in writing and submitted to the Division/EXTA/RDO concerned. In case the taxpayers shall decide to change the bank where they shall make their payments, they shall also notify in writing the ATAP Issuing Office concerned.

4. The validated/paid ATAP for excise taxes shall be distributed as follows:

Original - CISS

Duplicate - Taxpayer

Triplicate - RDO (then to be forwarded to Division/ EXTA concerned)

Quadruplicate - ATAP Issuing Office

The validated original and triplicate copies of the ATAP shall be transmitted to the offices concerned by the accredited bank branches and the COs following the procedures in RMO Nos. 29-91 and 31-91 as amended by RMO No. 43-91. The quadruplicate copy shall be picked-up from the accredited bank branches immediately or within the day of payment by the designated excise tax personnel or by the RDO representative in places where there are no assigned excise tax personnel. *Said copy of the ATAP shall be the basis of the division/EXTA/RDO concerned to confirm payment of excise taxes prior to giving authority/permit to the taxpayers concerned to withdraw/remove the excisable products.*

D. For control purposes, all ATAP Issuing Offices shall maintain a logbook of ATAPs issued to the taxpayers reflecting therein pertinent information such as ATAP serial number, name of the taxpayer, amount payable, date issued, date of receipt of the triplicate copies from the accredited bank branches or from the RDO (for those issued by the National and Regional Offices/EXTA), the amount paid and name of the bank concerned.

E. The use of BIR Form Nos. 1255, 1256, 1257, and 1257A by accredited banks shall be discontinued. The Advance Report of Daily Collections (ARDC) and the Consolidated Report Daily of Collections (CRDC) as prescribed in RMO No. 29-91