

# **[ BIR REVENUE MEMORANDUM ORDER NO. 8-2003, March 03, 2003 ]**

## **COMPLIANCE OF LOCAL GOVERNMENT UNITS (LGUS), NATIONAL GOVERNMENT AGENCIES (NGAS) AND OTHER GOVERNMENT OFFICES TO WITHHOLDING TAX LAWS, RULES AND REGULATIONS AND TO CLARIFY AND IDENTIFY THE OFFICIALS RESPONSIBLE FOR WITHHOLDING OF TAX AND ITS REMITTANCE**

### **I. OBJECTIVES**

This Order is issued to:

1. Ensure the efficient compliance of government withholding agents to existing withholding tax laws, rules and regulations and other related issuances.
2. Identify government officials designated as withholding agents personally responsible for the correct withholding of tax and its timely remittance.
3. Reiterate Item II(1) of Revenue Memorandum Order No. 14-98 and amend Revenue Memorandum Order No. 70-98 and implement the provisions of R.A. 1051, E.O. 651 and RR 1-87.
4. To effect and monitor collection of delinquent accounts/final assessments from LGUs.

### **II. RESPONSIBILITY OF GOVERNMENT OFFICIALS**

1. The following government officials are personally charged with the duty to correctly withhold taxes on compensation, expanded and final withholding tax as well as government money payments to persons registered as Non-VAT (percentage, franchise, etc.) and VAT taxpayers and the timely remittance of taxes withheld:

#### *a. Local Government Units:*

a.1 Provinces — Governor, Provincial Treasurer and Provincial Accountant

a.2 Cities — Mayor, City Treasurer and City Accountant

a.3 Municipalities — Mayor, Municipal Treasurer and Municipal Accountant

a.4 Barangays — Barangay Captain and Barangay Treasurer

b. *National Government Agencies* — Heads of Offices (officials holding the highest position) and Chief Accountants or other persons holding similar positions in departments, bureaus, agencies and instrumentalities officially designated as such by the head of office.