

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE

December 4, 2009

REVENUE MEMORANDUM ORDER NO. 43-2009

Subject : Further Amendment of Certain Provisions of Revenue Memorandum Order (RMO) 3-2009, as Amended, Relative to Taxpayers Who Continuously Fail to Comply with Tax Rules and Regulations.

To : All Internal Revenue Officers and Others Concerned.

I. OBJECTIVE

This Order is being issued to further amend certain provisions of RMO No. 3-2009, as amended, to provide policy guidelines regarding taxpayers who were previously subjected to the administrative sanction of suspension and temporary closure of business, as well as its lifting, but soon afterwards failed to continuously comply with the essential requirements such as the issuance of receipts, filing of returns, declaration of taxable transactions, and paying the correct amount of taxes as mandated by the norms/standards of their particular industry or line of business.

II. AMENDATORY PROVISIONS

Pertinent portion of Section VIII of RMO 3-2009 is hereby amended to read as follows:

"VIII. EFFECT OF THE LIFTING OF THE CLOSURE ORDER

Xxx

4. After the fulfillment by the taxpayer of the requirements and penalties set forth above, the taxpayer's compliance with tax rules and regulations shall be strictly monitored thru the Taxpayer Account Management Program (TAMP). In the event that taxpayer should continue the commission/omission of the acts where the same taxpayer was penalized before, the said taxpayer shall again be subjected to the provisions of this Order. Consequently, the Revenue District Officer shall initiate the necessary administrative and judicial action with the end in view of re-imposing the corresponding administrative and criminal penalties in accordance with this Order, and if warranted, filing of a case under the RATE (Run After Tax Evaders) program may be recommended."

III. REPEALING CLAUSE

All revenue issuances inconsistent herewith are hereby repealed or modified accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue

A-1