

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

24 November 2009

REVENUE MEMORANDUM ORDER No. 36-2009

SUBJECT : Amendment to RMO No. 3-2009 on the Oplan Kandado Program

TO : All Internal Revenue Officers and Others Concerned

In view of the continuing implementation of the Oplan Kandado Program, as well as the increasing number of establishments that have been found to be subject to the sanction of temporary closure under the Tax Code, the Deputy Commissioner for Operations is hereby designated as the signatory for Closure Orders and memorandum reports recommending the temporary closure of business establishments, including the lifting of such Closure Orders.

This Order amends the pertinent provisions of RMO No. 3-2009, and shall take effect immediately.

(Original Signed)
JOEL L. TAN-TORRES
Senior Deputy Commissioner
(Approved pursuant to the authority under
Executive Order No. 827 Series of 2009)