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2. Section III. Policies and Guidelines, Item No. 2.e of RMO No. 42007 is likewise amended to read as follows:

*“e. For the annual income tax payment of individual taxpayers as well as calendar-period corporate taxpayers, the issuance of RORs shall start five (5) working days prior to and until April 15.”*

**III. REPEALING CLAUSE:**

Other issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

**III. EFFECTIVITY:**

This Order shall take effect immediately.

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