

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

December 10, 2008

**REVENUE MEMORANDUM ORDER NO. 1-2009**

**SUBJECT** : Prescribing the guidelines, policies and procedures in the transfer of the integrated tax system data and records of re-enlisted large taxpayers to the Large Taxpayer Service as approved by the Commissioner of Internal Revenue, Amending for this purpose certain provisions of RMO 25 – 2008

**TO** : All Revenue Officials, Employees and Others Concerned

---

**I. OBJECTIVE**

Relative to the programs of the Bureau of Internal Revenue on goal rationalization, benchmarking and industry profiling, there is a need to expand the large taxpayer base under the Large Taxpayer Service (LTS). For the first phase of the expansion, it is deemed necessary to prioritize the re-enlisting of large taxpayers (delisted early 2008) under the jurisdiction of the LTS. Hence, this Order is issued to implement and facilitate the transfer of taxpayers' Integrated Tax Systems (ITS) data and records to the LTS Office where the re-enlisted large taxpayers are previously registered.

**II. POLICIES AND PROCEDURE**

The guidelines, policies and procedures laid down in RMO 25 – 2008 with respect to the transfer of the ITS data and records of delisted large taxpayers are concerned shall be adopted in effecting the transfer of re-enlisted large taxpayers to the LTS. The transfer of re-enlisted taxpayers to the LTS shall be handled by the Information Systems Development Service (ISDS) upon receipt of the List of Taxpayers for re-enlisting as approved by the Commissioner.

**III. TRANSITORY PROVISIONS**

1. Collection of tax payments from re-enlisted large taxpayers shall be credited to the LTS starting January 1, 2009.

In relation thereto, all taxes paid, regardless of Branch Code or RDO Code used by large taxpayers belonging to RDOs Nos. 116, 121, 122 and

123, starting January 1, 2009, whether paid under the EFPS or in meritorious cases, made by way of Revenue Official Receipt (ROR) or to Authorized Agent Banks (AABs) authorized to receive payments from large taxpayers under the LTS, shall be taken out by the Revenue Accounting Division (RAD) from the reported collection of the RDO which had jurisdiction over the concerned large taxpayers prior to January 1, 2009 and the same shall be correspondingly adjusted to the collection of the concerned LTS office.

2. A special access to the ITS and EFPS data shall be provided to the LTS office for the re-enlisted large taxpayers for a period of three (3) months upon effective date of the transfer. Within this period, the LTS office may view and print the ITS records and returns filed through the EFPS of the re-enlisted large taxpayers for purposes of analyzing the compliance and tax payments of these taxpayers.
3. All activities necessary for the effective implementation of this Order shall be accomplished by the concerned offices not later than the end of February 2009 to give enough time for the LTS office acquiring jurisdiction over the re-enlisted taxpayers to fully integrate the same in the formulation of their respective operational strategies.

#### **IV. REPEALING CLAUSE**

All existing issuances or parts thereof which are inconsistent herewith are hereby repealed or amended accordingly.

#### **V. EFFECTIVITY**

This Order takes effect immediately.

(Original Signed)  
**SIXTO S. ESQUIVIAS IV**  
Commissioner of Internal Revenue