



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

May 9, 2018

REVENUE MEMORANDUM ORDER NO. 21- 2018

**TO :** All Internal Revenue Officers, Employees and Others Concerned  
**SUBJECT :** Amending Section IV.C.4 of Revenue Memorandum Order (RMO) No.22-2016 on the Acceptance of Certificate of Remittance with Bank Seal from Authorized Agent Bank (AAB)

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This Order is hereby issued to amend Section IV.C.4 of Revenue Memorandum Order (RMO) No. 22-2016 to read as follows:

**C.4 The Chief, Collection Section of the RDO/ LT Division Chief shall:**

Verify the collection/payment of the internal revenue taxes, if any, against the BIR-ITS Collections and Bank Reconciliation System (CBR) and shall affix his/her signature on the CBR payment verification printout before the eCAR is issued. In case data is not uploaded in the said systems within five (5) days from the date of payment, the concerned Revenue Officers (ROs) may accept *Certificate of Remittance signed by the Cashier and countersigned by the Manager with bank seal from AABs.*

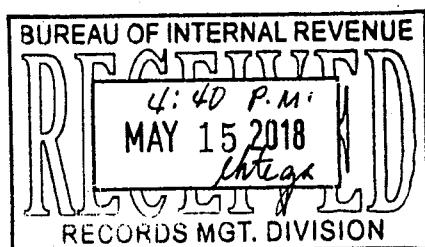
This Order shall take effect immediately.

*Caesar Dulay*

CAESAR. R. DULAY  
Commissioner of Internal Revenue

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