



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

September 29, 2017

REVENUE MEMORANDUM ORDER NO. 30-2017

**SUBJECT:** Amending Certain Provision of Revenue Memorandum Order No. 55-2016, Relative to the Signatories in the Electronic Certificate Authorizing Registration (eCAR)

**TO:** All Internal Revenue Officers and Others Concerned

**I. OBJECTIVE:**

This memorandum order is issued to amend the signatories in the eCAR provided in Revenue Memorandum Order (RMO) No. 55-2016.

**II. AMENDATORY PROVISION:**

Last paragraph of Item No. 3, Section II is hereby amended to read as follows:

“In the spirit of expedient taxpayer service, either the RDO or the ARDO may sign an eCAR in cases where either one of the signatories is absent. **However, in the absence of both the RDO and the ARDO, the Chief, Assessment Section may sign the eCAR on their behalf.**”

**III. REPEALING CLAUSE**

All issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

**IV. EFFECTIVITY**

This Order shall take effect immediately.

CAESAR R. DULAY  
Commissioner of Internal Revenue

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RECORDS MGT. DIVISION

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