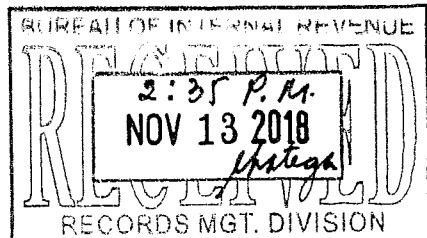


REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City



October 29, 2018

REVENUE MEMORANDUM ORDER NO. 49-2018

SUBJECT : Authorized Revenue Collection Officer to Accept Tax Payments  
Pertaining to One Time Transaction of Taxpayers Availing the Fast Lane  
In View of the Passage of the "Ease of Doing Business" Law

TO : All Concerned Revenue Officials and Employees

As a general policy in the payment of internal revenue taxes, the same shall be paid with the Authorized Agent Bank (AAB), either through the latter's Over-the-Counter facilities or through electronic means. However, in areas where there are no AABs, payment of internal revenue taxes was allowed to be made with an authorized Revenue Collection Officer (RCO) assigned to the municipalities having jurisdiction over these areas.

In the place where the Revenue District Office is located, AABs are usually available, but during tax deadlines, AABs could not accommodate the volume of taxpayers making their payments to them. As such, Revenue Memorandum Order (RMO) No. 4-2007 was issued to allow acceptance by a RCO detailed in the RDO of internal revenue taxes despite the existence of AAB thereat, subject to certain conditions as specified in the said RMO and its succeeding amendments.

With the passage of Republic Act No. 11032, otherwise known as the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018", certain policies in the delivery of the Bureau's frontline services had to be amended. To cope with these changes, RCOs assigned in each RDO which are already authorized to accept tax payments during tax deadlines shall, in addition to such, be allowed to accept tax payments relative to One Time Transactions (ONETTs), such as payment of capital gains tax, documentary stamp tax, donor's tax, estate tax and other ONETT-related taxes. Provided, however, that for ONETT-related taxes above twenty-thousand pesos (P 20,000), the RCO shall only accept "Manager's or Cashier's Check" as payment.

The concerned RCO shall, on a daily basis, have the collections deposited with the concerned Authorized Government Depository Bank (AGDB), by separating the cash and check deposit slips for all ONETTs from the other tax types. Once deposited, the concerned RCO shall provide the ONETT-processing officer with the photocopies of electronic Revenue Official Receipt (eROR) and deposit slip duly stamped "received" by the AGDB, with the corresponding details of ONETTs.

All revenue issuances or portions thereof which are inconsistent herewith are hereby amended, modified or repealed accordingly.

This Order shall take effect immediately.



CAESAR R. DULAY

Commissioner of Internal Revenue

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