

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Agham Road, Quezon City
COLLECTION SERVICE

29 September 2003

REVENUE MEMORANDUM ORDER NO. 35-2003

SUBJECT : Amending Section 3(D) of Revenue Memorandum Order No. 34 – 2001 dated December 6, 2001 Relative to the Signatory to Box A of the Disbursement Voucher on Cash Conversion of Tax Credit Certificates (TCCs) Jointly Issued by the Department of Finance One-Stop Shop (DOF-OSS) and the Bureau of Internal Revenue (BIR)

TO : All Internal Revenue Officers and Others Concerned

Section I. Objectives. - This Order is being issued to amend Section 3(D) of Revenue Memorandum Order (RMO) No. 34 – 2001 relative to the signatory to Box A of the Disbursement Voucher evidencing cash conversion of TCCs issued by DOF-OSS, in accordance with the OSS Center Executive Committee (EXCOM) Resolution No. 226-26-2003 dated March 24, 2003.

Section II. Amendatory Provision. – Section 3(D) of RMO No. 34 – 2001 is hereby amended to read as follows:

“Section 3. Supporting Documents for Cash Conversion. –

“D. Disbursement Voucher (DV) with Box A duly signed by the Chief, Issuing Office of the Original TCC. **DVs representing cash conversion of TCCs jointly issued by the One-Stop Shop Center (OSS-Center) and the BIR shall be co-signed by the Head, Tax and Revenue Group, DOF – OSS and the ACIR – Assessment Service;**”

Section III. Repealing Clause. - The provision of Section 3(D) of RMO No. 34 – 2001 is hereby revoked.

Section IV. Effectivity. – This Order shall take effect immediately.

(Original Signed)

GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue