

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

July 17, 2018

**REVENUE MEMORANDUM ORDER NO. 35-2018**

**SUBJECT :** Amending Revenue Memorandum Order (RMO) No. 15-2003 on Standard Checklist of Documentary Requirements and Section III.8.8.4 of RMO No. 69-2010

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

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This Order is issued to amend certain provisions of Section II No. 8 of RMO No. 15-2003, particularly on the Standard Checklist of Documentary Requirements (Annexes A, A2, A5, A6, A6.1 and A7) and Section III.8.8.4 of RMO No. 69-2010 on the issuance of manual serially-numbered Memorandum of Assignment (MOA) to all One Time Transactions (ONETT) cases.

Accordingly, to effectively monitor the processing of all ONETT and pinpoint accountability, the ONETT Teams are hereby directed to fill-up the Assignment/Routing Slip (Annex "A") which will be serially numbered. Consequently, the issuance of MOA shall be discontinued. Moreover, the attached revised Checklist of Documentary Requirements for ONETT (Annexes B1-B5, whichever is applicable) shall be used to efficiently process the issuance of Electronic Certificate Authorizing Registration (eCAR).

All internal revenue officials, employees and others concerned are hereby enjoined to give this circular as wide a publicity as possible.

(Original Signed)  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue