REVENUE MEMORANDUM ORDER No. 14-98 issued February 19, 1998 prescribes the policies and guidelines to implement Revenue Regulations No. 10-97 which designates the following government officials as withholding agents: a) all heads of offices and the Chief Accountants in departments, bureaus, agencies, instrumentalities, government-owned or -controlled corporations (GOCCs) and other government offices; b) the Provincial Treasurers and Governors in provinces; c) the City Treasurers and Mayors in cities; d) the Municipal Treasurers and Mayors in municipalities; and e) the Barangay Treasurers and Barangay Captains in barangays, together with their respective Chief Accountants. Said government officials are personally charged with the duty to withhold and remit taxes on compensation, expanded and final withholding taxes, as well as government money payments on value-added taxes and other percentage taxes, including franchise taxes. The names of the incumbents to said positions shall be submitted by the office concerned to the Commissioner of Internal Revenue, ATTN: The Revenue District Officer, within 30 days from receipt of notification. Any change of incumbents will have to be reported and the names of the replacements submitted within 10 days from date of change or replacement.