REVENUE MEMORANDUM CIRCULAR NO. 30-2002 issued on August 20, 2002 prescribes the procedures in the manner of filing of Value-Added Tax and Percentage Tax returns and payment of taxes due thereon of taxpayers under Revenue District Office (RDO) No. 24 – City of Valenzuela.

For tax returns "With Payment", payment of taxes shall be made within the banking hours of the day the return was filed. However, no penalties shall be imposed for taxpayers who filed earlier and paid at later date but on or before the due date of the applicable tax.

Taxpayers are provided with the following options in filing and payment of taxes: 1) e-filing/e-payment; 2) e-filing/manual payment; and 3) manual filing/manual payment.

Taxpayers who will choose manual filing/manual payment are given the following options: 1) Option 1 - file the return and Tax Payment Advice (TPA) with the RDO and pay to the Authorized Agent Bank (AAB); and 2) Option 2 - pay to the AAB and drop tax return together with the validated TPA in the secured drop box located at the AAB premises. However, taxpayers who shall pay taxes fully/partially through Tax Debit Memo (TDM) and cash/check can only choose Option 1.

Procedures under the two (2) options are specified in the Circular as well as the manner of filing of tax returns with NO PAYMENT, FULLY PAID through TDM and with PARTIAL PAYMENT in cash/check and TDM/CM.