

REVENUE MEMORANDUM ORDER NO. 16-99 issued March 1, 1999 prescribes the guidelines and procedures on the processing of Summary Lists of Sales and Purchases in magnetic form (or diskettes or through electronic data transmission) submitted by computerized VAT taxpayers. The Revenue District Offices(RDOs)/Large Taxpayers Division (LTD) will transmit the diskettes containing the Summary Lists of Sales and Purchases to the Information Systems Operations Service (ISOS) on the first working day after the close of the week of receipt from the taxpayer. They will also forward, quarterly, to the Assessment Service report on RELIEF (Reconciliation of Listings for Enforcement) data on or before the 25th day of the second month following the end of each calendar quarter.

The ISOS will receive directly from the taxpayers data on sales and purchases which are transmitted electronically and will provide the concerned RDO/LTD with a report on taxpayers' compliance. The Assessment Service, on the other hand, will consolidate RELIEF data received into its Third Party Information (TPI) database; utilize these data in referring cases for investigation to the investigating offices within the Bureau; monitor and evaluate results of audit by the investigating offices and render a monthly report on RELIEF and TPI programs to the Management Committee. Any unauthorized divulgence or retrieval of RELIEF data and/or TPI by any revenue official/employee will be referred to the concerned offices in the Bureau for the imposition of administrative sanctions and filing of appropriate charges.