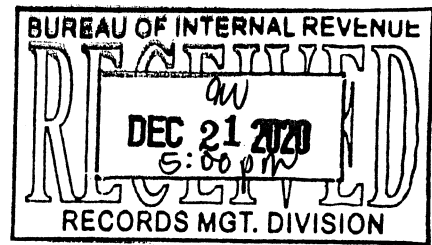


Quezon City



December 07, 2020

REVENUE MEMORANDUM ORDER No. 45-2020

TO: All Revenue Officials and Employees Concerned

SUBJECT: Amending RMO No. 30-2020 Prescribing the Allocation of the CY 2020 BIR Collection Goal by Implementing Office

This has reference to the issuance of the unnumbered Memorandum dated September 21, 2020 regarding the effectivity of the enlisting/delisting of taxpayers to/from the Large Taxpayers Service effective January 1, 2021.

In this regard, this Order is being issued to amend Table Nos. 1 to 5F of Revenue Memorandum Order (RMO) No. 30-2020, dated 16 September 2020, prescribing the Allocation of CY 2020 BIR Collection Goal by Implementing Office, in consideration of the following:

1. The Bureau's revised collection goal of P1,685.734 Billion, comprises Collection Goal from BIR Operations of P1,641.602 Billion and P44.132 Billion from Non-BIR Operations.
2. The revised Collection Goal from BIR Operations of P1,641.602 Billion is lower by P490.512 Billion or 23.01% compared to the previous year's refined collection of P2,132.114 Billion as shown below.

$$\frac{\left(\begin{array}{c} \text{CY 2020 Revised Collection Goal} \\ \text{less Non-Collection Goal from BIR Operations} \end{array} \right) - \text{CY 2019 Refined Collection from BIR Operations}^*}{\text{CY 2019 Refined Collection from BIR Operations}} \times 100\%$$

$$= \frac{(1,685.734 B - 44.132 B) - 2,132.114 B}{2,132.114 B} \times 100\%$$

$$= \frac{(490.512 B)}{2,132.114 B} \times 100\%$$

$$= (23.01\%)$$

* CY 2019 Refined Collection from BIR Operations is the updated collection sourced from Consolidated Monthly Statistical Report of Revenue Collections (BIR Form No. 1209) as of February 19, 2020 net of collection from Non-Recurring Transactions and Enlisted/Delisted Taxpayers to LTS effective January 1, 2020.

3. The decrease in CY 2019 refined collection from BIR Operations of 23.01% was uniformly applied to all Implementing Offices.
4. The LTS shall allocate its goal among its divisions, and prepare the corresponding memorandum within five (5) working days upon the issuance of this Order.

The revised Tables are attached herewith, for the information and guidance of all concerned.

This Order shall take effect immediately.


CAESAR R. DULAY
Commissioner of Internal Revenue
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