

REVENUE MEMORANDUM ORDER NO. 30-99 issued April 12, 1999 prescribes the filing of information returns by non-resident citizens and overseas contract workers who are exempt from tax, as provided under Republic Act No. 8424. Information returns will be filed, together with other relevant supporting papers, by accomplishing BIR Form 1701C or the new computerized Form 1703. Said documents will be submitted to the foreign post or to the Revenue District Office (RDO) which has jurisdiction over the place of residence of the taxpayer not later than April 15 following the taxable year. Relative thereto, the concerned RDOs will submit to the Chief, International Tax Affairs Division an Annual Report consisting of statistical information covering the said information returns not later than June 30 every year.