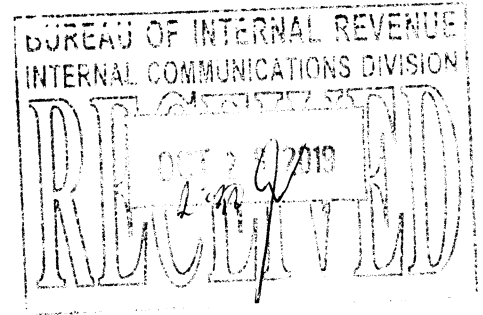


REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Diliman, Quezon City



October 9, 2019

REVENUE MEMORANDUM ORDER NO. 53-2019

TO : All Internal Revenue Officials and Employees Concerned

SUBJECT : Amending Further Certain Provisions of Revenue Memorandum Order No. 25-2014, As Amended by Revenue Memorandum Order No. 46-2019 Relative to the Preparation of the "Reports on Drastic Changes in Collection Performance"

I. OBJECTIVES

This Order is being issued to amend further certain procedures provided under Revenue Memorandum Order (RMO) No. 25-2014, as amended by RMO No. 46-2019, as well as to prescribe the manner of submission of certain reports.

II. AMENDATORY PROVISIONS

The following provisions under Part III(B) PROCEDURES of RMO No. 46-2019 are hereby amended to read as follows:

"2. Preparation and Submission of BIR Form Nos. 1771A and 1771B

The RDO/LTRAD)/LTEAD/ELTFOD/LTDs - Cebu/Davao shall:

XXX XXX XXX

- c. Identify in detail per tax type and major industry/sector, the taxpayers under Part III(A)(4) of this Order that contributed to the drastic changes in collection performance and impact on collection goal using BIR Form No. 1771B by:

XXX XXX XXX

- (iv) Indicating the applicable code for the cited reason/s referring to the Table of Reason Codes provided under Part III(A)(9) of this Order; and

XXX XXX XXX

- d. Submit the duly accomplished and validated BIR Form Nos. 1771A and 1771B to the RCD/LTPMPD in electronic copies, for consolidation of collection data not later than the 23rd day of the following month.

XXX XXX XXX

W

3. Consolidation of BIR Form Nos. 1771A and 1771B, and Preparation of Narrative Report and BIR Form No. 1771C

The RCD and LTPMPD shall:

XXX XXX XXX

- e. Prepare a Narrative Report in accordance with the provisions mentioned under Part III(A)(7) of this Order.
- f. Submit the Narrative Report, BIR Form 1771C and copies of the BIR Form Nos. 1771A and 1771B together with a transmittal letter bearing the signature of the head of office, in electronic copies, to the Chief, CPMD at email address: cpmd@bir.gov.ph thru the Regional Director/ACIR, LTS not later than the 28th day of the following month.

XXX XXX XXX"

III. REPEALING CLAUSE

The provisions of RMO No. 25-2014, as amended by RMO No. 46-2019, and all other revenue issuances that are inconsistent with this Order are hereby modified or repealed accordingly.

IV. EFFECTIVITY

This Order takes effect immediately.


CAESAR R. DULAY
Commissioner of Internal Revenue

030039