

REVENUE MEMORANDUM ORDER No. 70-98 issued September 10, 1998 amends RMO No. 14-98 by identifying the government officials designated as withholding agents in: i) National Government Offices and other instrumentalities; ii) Local Government Units; and iii) offices with decentralized accounting system. The identified officials are personally charged with the duty to withhold and remit taxes on compensation, expanded and final withholding taxes as well as government money payments on value-added taxes and other percentage taxes, including franchise taxes.