



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

November 06, 2019

REVENUE MEMORANDUM ORDER NO. 55-2019

SUBJECT : Amending Certain Portions of Revenue Memorandum Order (RMO) No. 37-2019

TO : All Internal Revenue Officials, Employees and Others Concerned

I. OBJECTIVE

This Order is issued to amend certain portion of RMO No. 37-2019 relative to the prescribed policies, guidelines and procedures on the registration of employees.

II. AMENDMENTS

Section II (4.2.4) and (10.2) of RMO No 37-2019 is hereby amended to read as follows:

“ II. POLICIES AND GUIDELINES

xxx xxx xxx

4.2.4 *In the event that the eRegistration System cannot process the TIN application of employees due to reasons enumerated under Section II.3 of this Order, the Client Support Section (CSS) of the concerned RDO shall accommodate these employees.*

xxx xxx xxx

10.2 *The transferring-employer shall require the said employees mentioned in Section II(10.1) that are earning purely compensation income to accomplish BIR Form No. 1905 (update form), and facilitate the mass transfer of employees' registration by submitting the update forms and list of said employees to the old RDO together with the request for transfer of registration (update form) of the said employers, excluding those employees who have been separated prior to the transfer.*

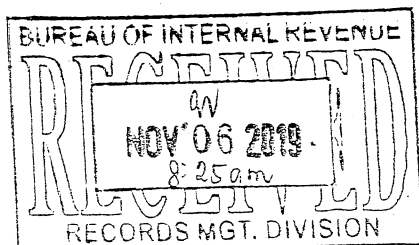
xxx xxx xxx”

II. REPEALING CLAUSE

The related portions of Revenue Memorandum Order No. 37-2019 which are inconsistent herewith are hereby amended accordingly.

III. EFFECTIVITY

This Order takes effect immediately.



Caesar R. Dulay
CAESAR R. DULAY
Commissioner of Internal Revenue
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