

REVENUE MEMORANDUM ORDER NO. 45-99 issued June 21, 1999 prescribes the guidelines and procedures to ensure the validity, genuineness, authenticity and integrity of rulings or decisions issued and/or approved by the Office of the Commissioner of Internal Revenue or Deputy Commissioner for Legal and Enforcement Group (DCIR-LEG). The Order specified that all pages of rulings or decisions must bear the dry seal of the issuing office, as well as the initial of the signatory to the ruling in order to prevent unauthorized alterations, intercalations, modifications, replacements, lift up or rip-out of any page thereof.