

REVENUE MEMORANDUM ORDER NO. 27-2001 issued October 25, 2001 amends specific provisions of RMO No. 16-2000 relative to the policies and procedures for processing and monitoring of Withholding Tax payments from National Government Agencies (NGAs).

The Department of Budget and Management shall stop the issuance of Tax Remittance Advice (TRA) to NGAs. The NGA, instead, shall requisition blank TRA forms from the RDO where they are registered. The Withholding Tax Division shall be the office responsible for the distribution of blank TRA forms to the Regional Administrative Division due for the RDOs, and shall strictly monitor the usage of the TRAs.

The NGA shall prepare a separate TRA for each Withholding Tax Return (WTR) filed. Only WTRs from NGAs duly supported by the TRAs shall be accepted by the RDOs.

All WTRs filed by the NGAs under this new system shall still be subject to the regular verification and audit.