

**[ BIR REVENUE MEMORANDUM ORDER NO. 43-2011, November 18, 2011 ]**

**AMENDING SECTION IV.A.1.A OF REVENUE MEMORANDUM ORDER (RMO) NO. 25-2011 PRESCRIBING THE POLICIES, GUIDELINES AND PROCEDURES IN THE ISSUANCE OF CERTIFICATIONS AND THE ACCEPTANCE/ENCODING/POSTING/REMITTANCE OF CERTIFICATION FEES AND THE CORRESPONDING DOCUMENTARY STAMP TAXES COLLECTED BY DESIGNATED/AUTHORIZED REVENUE COLLECTION OFFICERS, COLLECTION AGENTS AND SPECIAL REVENUE COLLECTING OFFICERS**

*Adopted: 18 November 2011*

*Date Filed: 31 January 2012*

**I. Objectives**

This Order is being issued to amend Section IV.A.1.a of RMO No. 25-2011 dated June 1, 2011 relative to the Taxpayer Identification Number (TIN) to be used by the Revenue District Offices (RDOS) in remitting and encoding collection of certification fees and loose documentary stamps collected by designated/authorized Revenue Collection Officers, Collection Agents and Special Revenue Collecting Officers.

**II. Amendatory Provisions:**

Section IV.A.1.a of RMO No. 25-2011 is hereby amended to read as follows:

A. The Revenue District Officer/Chief, LTDO shall:

*"a. Use the assigned BIR TIN indicated in the attached list (Annex "A") in remitting and encoding collections of certification fees and sales of loose documentary stamps. (Note: The LTDOs shall no longer secure for a TIN since all large taxpayers registered in the LTDOs are enrolled in the eFPS and pay certification fees through eFPS facility as mentioned in Section III. Item 4 of RMO No. 25-2011);"*

**III. Repealing Clause:**

This Order supersedes all revenue issuances or portions thereof inconsistent herewith.