

**[BIR REVENUE MEMORANDUM ORDER NO. 31-91,
September 17, 1991]**

**PROCEDURES ON THE RECEIPT, TRANSMITTAL AND
PROCESSING OF VAT RETURNS/ATAPS PAID TO COLLECTION
OFFICERS (COS) UNDER THE NEW PAYMENT CONTROL SYSTEM
(NPCS)**

**I
Objective**

This Revenue Memorandum Order is issued to prescribe the procedures on the receipt, transmittal and processing of VAT returns/ATAPs by Collection Officers or deputized Municipal Treasurers under the NPCS in places where there are no accredited banks.

**II
Procedures**

A. Office of the Collection Officer (CO)/Deputized Municipal Treasurer

1. Receive three copies of VAT return/ATAP from taxpayer, the original of which has a stick-on label, to be distributed as follows:

Original - VAT Division

Duplicate - Taxpayer's copy

Triplicate - RDO (for VAT returns)/ATAP Issuing Office (for ATAPs)

2. Do not accept the VAT return/ATAP without stick-on label and instruct taxpayer to secure label from the RDO having jurisdiction over the taxpayer;

3. Check if the RDO code in the label of the VAT return/ATAP is the same as the district code where the Collection Officer/Deputized Municipal Treasurer belongs;

4. Verify whether the taxpayer:

a. has fully accomplished and signed all copies of the tax return

b. is not a late filer

5. Inform taxpayer that there are penalties imposed for out-of-district and late filing/payment of tax;

6. Compute the corresponding penalties if the taxpayer is willing to pay the same; if not, stamp "Increments Not Paid" on every copy of the VAT returns filed;

7. Stamp "RECEIVED" on the appropriate portion of all copies of VAT return/ATAP filed indicating therein the date of receipt, Collection Officer's name and signature;

8. Determine the mode of payment and follow the applicable procedures below:

8.1 Payment in cash or check:

a. Require taxpayer to write his TIN and telephone number at the back of the check, if payment is in check;

Note: Accommodation checks (*i.e.* issued by a person other than the taxpayer) and out-of-town checks are not acceptable.

b. Prepare Revenue Official Receipt (ROR) upon receipt of payment;

8.2 Payment by TDM: Request taxpayer to annotate TDM number and amount on the VAT return/ATAP, if not indicated;

8.3 Payment partly in TDM and partly in Cash or Check:

a. Require taxpayer to write his TIN and telephone number at the back of the check, if payment is in check;

Note: Accommodation checks (*i.e.* issued by a person other than the taxpayer) and out-of-town checks are not acceptable.

b. Request taxpayer to annotate TDM number and amount on the VAT return/ATAP, if not indicated;

c. Prepare Revenue Official Receipt (ROR) upon receipt of payment (in cash/check only);

9. Indicate on each copy of the VAT return/ATAP the ROR number; amount paid and date of payment on the space provided for machine validation;

10. Release to taxpayer the duplicate copy of the ROR, VAT return/ATAP and TDM, if any;

11. Segregate VAT return/ATAPs with payment in cash/check from those without any cash/check payment;

12. Segregate original from the triplicate copies of the VAT return/ATAPs and batch them separately in 25s or less;

13. Prepare daily, in three (3) copies Batch Control Sheets (BCS-A and BCS-B, Annexes A* and B*, respectively), to be distributed as follows:

Original - (with original VAT returns/ATAPs) - VAT Division

Duplicate - (with the triplicate copies of VAT returns/ATAPs) - RDO

Triplicate - CO's file copy

Note: Batches of VAT returns/ATAPs listed under BCS-A or BCS-B are gathered daily although said returns/ATAPs were received by the Collection Officer/deputized Municipal Treasurer three days before the pick-up day.