

**[BIR REVENUE MEMORANDUM ORDER NO. 24-90,
May 14, 1990]**

**FILING OF TAX RETURNS AND PAYMENT OF INTERNAL REVENUE
TAXES.**

Reports have been received by this Office that for inconsequential reasons, some revenue personnel have willfully refused to accept taxpayer's tax returns, or payment of taxes. Such acts, not only wrecks the tax collection effort of the Government, it also creates resentment on the part of the taxpayers. Thus, for the guidance of all concerned, pertinent provisions of the **Tax Code** are quoted hereunder.

**A.
Income Tax**

"Sec. 49. Payment and assessment of income tax for individuals and corporations.

"(a) *Payment of tax.* - (1) In general - The total amount of tax imposed by this Title shall be paid by the person subject thereto at the time the return is filed. In the case of tramp vessels, the shipping agents or the husbanding agents, and in their absence, the captains thereof are required to file the return herein provided and pay the tax due thereon before their departure. Upon failure of the said agents or captains to file the return and pay the tax, the Bureau of Customs is hereby authorized to hold the vessel and prevent its departure until proof of payment of the tax is presented or a sufficient bond is filed to answer for the tax due.

"(2) Installment payment: - When the tax due is in excess of P2 ,000, the taxpayer other than a corporation may elect to pay the tax in two (2) equal installments in which case, the first installment shall be paid at the time the return is filed and the second installment, on or before July 15 following the close of the calendar year. If any installment is not paid on or before the date fixed for its payment, the whole amount of the tax unpaid becomes due and payable, together with the delinquency penalties."

**B.
Estate Tax**

"Sec. 84. Payment of tax. - (a) *Time of payment.* - The estate tax imposed by Section 77 shall be paid at the time the return is filed by the executor, administrator or the heirs.

**C.
Donor's Tax**