

**[ BIR MEMORANDUM ORDER NO. 70-98, July 27, 1998 ]**

**AMENDING PERTINENT PROVISIONS OF REVENUE MEMORANDUM ORDER NO. 14-98 PRESCRIBING THE POLICIES AND PROCEDURES TO IMPLEMENT REVENUE REGULATIONS NO. 10-97 AMENDING REVENUE REGULATIONS NO. 1-87, IN RELATION TO EXECUTIVE ORDER NO. 651, RE: DESIGNATION OF GOVERNMENT OFFICIALS AS WITHHOLDING AGENTS**

*I. Objective*

This Order is issued to specifically identify government officials designated as withholding agents responsible of withholding and remittance of withholding tax on compensation, expanded and final, as well as government money payments on value added taxes, and other percentage taxes including franchise taxes and other internal revenue taxes as prescribed by law.

*II. General Policies*

The following government officials are personally charged with the duty to withhold and remit taxes on compensation, expanded and final withholding taxes, as well as government money payments on value added taxes, and other percentage taxes including franchise taxes:

a) *National government offices; and other instrumentalities* — All Heads of Offices (officials holding the highest position) and Chief Accountants and other persons holding similar positions in departments, bureaus, agencies, instrumentalities, government owned or controlled corporations (GOCCs) and other government offices;

b) *Local Government Units (LGU)* —

Provinces - Governor and Provincial Treasurer  
Cities - City Mayor & City Treasurer  
Municipalities - Municipal Mayor & Municipal Treasurer  
Barangays - Barangay Captain & Barangay Treasurer

c) *Offices with decentralized accounting* — Heads of Offices (officials holding the highest position) and Chief Accountants and other persons holding similar positions in regions, provinces, districts etc. (e.g. BIR Regional Offices — Regional Director & Chief of Finance Division, DECS Regional Offices — Regional Director & Chief, Budget & Finance Division).

*III. Repealing Clause*