

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

September 30, 2002

REVENUE MEMORANDUM ORDER NO. 24-2002

SUBJECT: Creation of Alphanumeric Tax Codes (ATC) on Taxes Collected Through The Voluntary Assessment and Abatement Program VAAP (Revenue Regulations No. 12-2002)

TO : All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned

I. Objective :

To facilitate identification and monitoring of tax collections from Voluntary Assessment and Abatement Program (VAAP) based on BIR Form No. 0611 (Voluntary Assessment & Abatement Program Payment Form) per Revenue Regulations 12-2002 (Regulations in the Implementation of VAAP for Taxpayers with Underdeclared Sales/Receipts/Income pursuant to the **RELIEF** Program of the Bureau) and for Integrated Tax System (ITS) purposes, the following ATCs are hereby created:

KIND OF TAXES	ISSUANCE/ LEGAL BASIS/ REASONS	ATC
Miscellaneous Taxes/Other Revenue Sources	Revenue Regulations No. 12-2002	
On the revenue collected through the Voluntary Assessment and Abatement Program:		
• Income Taxes		MC033
• Value-Added Taxes		MC034
• Excise Taxes		MC035

II. Repealing Clause :

This Revenue Memorandum Order revises portions of all other issuances inconsistent herewith.

III. Effectivity :

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, Jr.
Commissioner of Internal Revenue