

Quezon City

REVENUE MEMORANDUM ORDER NO. 2-2010

TO : All Internal Revenue Officers, Employees and Others Concerned

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2. Section III. Policies and Guidelines, Item No. 2.e of RMO No. 42007 is likewise amended to read as follows:

“e. For the annual income tax payment of individual taxpayers as well as calendar-period corporate taxpayers, the issuance of RORs shall start five (5) working days prior to and until April 15.”

III. REPEALING CLAUSE:

Other issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

III. EFFECTIVITY:

This Order shall take effect immediately.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue