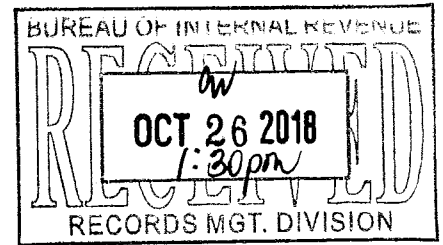




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



October 10, 2018

REVENUE MEMORANDUM ORDER NO. 47-2018

SUBJECT : Amending the Pertinent Provisions of Revenue Issuances for the Purpose of Terminating the Submission of BIR Form Nos. W7 and W8 Reports

TO : All Internal Revenue Officers and Others Concerned

I. BACKGROUND

In the light of the current automated facilities adopted by this Bureau in order to streamline, rationalize and expedite the functions and processes in the different revenue offices, there are still certain manual procedures and corresponding reports that need to be discharged by the revenue personnel as a matter of administrative compliance to existing revenue issuances. However, due to the absence of available revenue personnel and immediate attention to high priority activities, the level of compliance to these prescribed procedures and reports was found to be notably low.

One of these manual procedures and reports that should be complied with by the Revenue District Offices (RDOs) is the so called W7 and W8 Reports. Yet, after re-evaluation of the governing revenue issuances and the availability of information in the Bureau's data warehouse, these reports may be considered irrelevant and can therefore be dispensed with in order that the concerned revenue personnel of the RDOs can focus their efforts towards the attainment of their tax collection targets.

II. AMENDATORY PROVISIONS

The preparation of Monthly Report on Registration and Remittance of Withholding Taxes (Form No. W7) and the Accomplishment Report on Pre-Audited Withholding Tax Returns (WTRs) (BIR Form No. W8) by all concerned Revenue District Offices, including the concerned revenue offices under the Large Taxpayers Service, and its subsequent submission to the Miscellaneous Operations Monitoring Division (formerly Withholding Tax Division) of the Collection Service are hereby terminated.

In case of need for information that are otherwise available on the said reports, the concerned Office under the Information Systems Group of this Bureau shall extract the desired information, in so far as available in the Integrated Tax System or other electronic systems or facilities of this Bureau, in coordination with the Miscellaneous Operations Monitoring Division.

III. REPEALING CLAUSE

The pertinent provisions of Revenue Memorandum Order (RMO) Nos. 23-86 and RMO No. 55-94, and other applicable revenue issuances or portions thereof inconsistent herewith are hereby amended or repealed accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately.


CAESAR R. DULAY
Commissioner of Internal Revenue
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