



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

March 13, 2009

**REVENUE MEMORANDUM ORDER NO. 9-2009**

SUBJECT : Policies and Procedures Prescribing the New Revenue District Office (RDO) Code of Splitted RDOs Pursuant to Revenue Administrative Order (RAO) Nos. 1-2008, 2-2008, 1-2009, 2-2009 and 3-2009 and the Manner of Splitting of Registration Data of Affected Taxpayers

TO : All Internal Revenue Officers and Others Concerned

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**I. OBJECTIVES:**

This Order is issued to prescribe policies and procedures to address issues/concerns as a result of the splitting of RDOs, specifically on the splitting of registration data of affected taxpayers and the inability of the current Integrated Tax Systems (ITS) to provide four (4) digits RDO Code.

**II. POLICIES AND PROCEDURES:**

- A. This issuance covers only the RDOs affected by splitting per RAO Nos. 1 and 2-2008, and RAO Nos. 1, 2 and 3-2009 which are provided/assigned new RDO Codes, to wit:

| Prior RDO Code:                      | New RDO Code:                               |
|--------------------------------------|---------------------------------------------|
| RDO 25 - Malolos, Bulacan            | RDO 25A - Plaridel, Bulacan                 |
|                                      | RDO 25B - Marilao, Bulacan                  |
| RDO 54 - Trece Martirez City         | RDO 54A - Trece Martirez City, South Cavite |
|                                      | RDO 54B - Rosario, North Cavite             |
| RDO 53 - Las Piñas - Muntinlupa City | RDO 53A - Las Piñas City                    |
|                                      | RDO 53B - Muntinlupa City                   |
| RDO 43 - Pasig City                  | RDO 43A - East Pasig                        |
|                                      | RDO 43B - West Pasig                        |
| RDO 17 - Tarlac, Tarlac              | RDO 17A - Tarlac City                       |
|                                      | RDO 17B - Paniqui, Tarlac                   |
|                                      | RDO 21A - North Pampanga                    |
| RDO 21 - San Fernando, Pampanga      | RDO 21B - South Pampanga                    |
|                                      | RDO 23A - North Nueva Ecija                 |
| RDO 23 - Cabanatuan City             | RDO 23B - South Nueva Ecija                 |
|                                      | RDO 93A - Zamboanga City                    |
| RDO 93 - Zamboanga City              | RDO 93B - Zamboanga Sibugay*                |

|                         |                                              |
|-------------------------|----------------------------------------------|
| RDO 92 - Pagadian City* | RDO 92 - Pagadian City,<br>Zamboanga del Sur |
| RDO 113 - Davao City    | RDO 113 - West Davao City                    |
|                         | RDO 132 - East Davao City                    |

*\* Some municipalities/towns previously parts of RDO 92-Pagadian City are now under RDO 93B-Zamboanga Sibugay.*

- B. The Revenue Data Center (RDC) shall generate the corresponding list of taxpayers clearly identifiable to belong to concerned RDOs. The Information Systems Group (ISG) shall then automatically transfer the registration data of these identified taxpayers to their corresponding RDOs.
- C. The RDOs shall validate/identify from the listings generated by the RDC of taxpayers which cannot be clearly identified as belonging to either District A or B, or for Davao City-113 or 132, or for Sibugay/Pagadian-93B or 92. Both RDOs shall conduct actual ocular inspection, access the Local Government Unit records, or employ other means to identify the correct jurisdiction. A corresponding report shall be submitted to RDC. In the case of the new RDO (not the host RDO), the report shall be accompanied by the duly accomplished and approved "request for data fix" form. These reports shall be submitted within ten (10) days from approval of this Order to their respective RDCs the same will be forwarded by RDCs to Systems Maintenance and Support Division (SMSD) to process the splitting of registration data.
- D. The ISG thru SMSD shall effect the splitting of registration data as well as the transaction data starting **April 1, 2009**.

### **III. REPEALING CLAUSE:**

All revenue issuances or portions thereof inconsistent herewith are hereby repealed or amended accordingly.

### **IV. EFFECTIVITY:**

This Order shall take effect immediately.

(Original Signed)  
**SIXTO S. ESQUIVIAS IV**  
Commissioner of Internal Revenue