

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

February 10, 2003

REVENUE MEMORANDUM ORDER NO. 2-2003

**SUBJECT:** Prescribing Revised Guidelines in the Approval and Issuance of Certificates of Qualification for Voluntary Assessment Program (VAP) Availments of Taxpayers Where No Returns Have Been Previously Filed Pursuant to Revenue Regulations No. 8-2001

**TO :** All Internal Revenue Officers and Others Concerned

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I. Objective

This Order is issued to expedite the processing, approval and issuance of the Certificates of Qualification for VAP availments where no tax returns have been previously filed by taxpayers as prescribed under Revenue Regulations No. 8-2001.

II. Delegation of Authority

A. For VAP Dockets in the National Office

The Assistant Commissioner, Assessment Service is hereby delegated the authority to approve the VAP availments and sign the Certificates of Qualification of taxpayers where no returns have been previously filed, except VAP availments involving estate tax, which shall still be approved by the Commissioner in accordance with the procedures set forth in Revenue Memorandum Order No. 21-2001. The exception includes availments which involve donor's and/or capital gains tax related to an estate tax case.

B. For VAP Dockets in the Regional Office

The authority to approve VAP availments that are in the custody of the Technical Working Group in the Regional Offices (TWG-RO) as of the effectivity of this Order shall be delegated to the concerned Regional Director. Accordingly, the Certificate of Qualification or Notice of Disqualification, whichever is applicable, shall be signed by the Regional Director.

### III. Transitory Provision

All VAP availments that are pending with the members of the Management Committee (MANCOM), except those involving estate tax, shall be returned to the Technical Working Group of the Assessment Service (TWG-AS) for appropriate action. VAP applications, which were found to be deficient in requirements and thus, were previously returned by the TWG-AS to the concerned TWG-RO, shall be processed and acted upon by the said TWG-RO up to the issuance of Certificate of Qualification or a Notice of disqualification, as the case may be. Nonetheless, a status report providing the details on the action done on returned cases must be submitted to the Assessment Service.

### IV. Time Frame

The processing of all pending VAP applications filed pursuant to RR No. 8-2001, as amended by RR Nos. 10-2001 and 16-2001 shall be accomplished by the TWG-AS and TWG-RO not later than March 31, 2003.

### V. Repealing Clause

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

### VI. Effectivity

This Order shall take effect immediately.

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