

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

July 09, 2002

**REVENUE MEMORANDUM ORDER NO. 19-2002**

**SUBJECT** : Amending Paragraph III (G),(I) and (J) and Paragraph IV (B) (4.1) of Revenue Memorandum Order No. 5- 2002 dated April 1, 2002 implementing Revenue Regulations No. 9-2001, as amended by Revenue Regulations No. 2-2002, as further amended by Revenue Regulations No. 9-2002, Prescribing the Guidelines and Procedures in the Adoption of Electronic Filing and Payment System (EFPS)

**TO** : All Internal Revenue Officials, Employees and Others Concerned.

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**I. Objective** - This Order is being issued for the purpose of amending portions of Paragraph III (G),(I) and (J), and Paragraph IV (B)(4.1) of Revenue Memorandum Order No. 5-2002 (RMO No. 5-2002) implementing Revenue Regulations No. 9-2001, as amended by Revenue Regulations No. 2-2002, as further amended by Revenue Regulation No. 9-2002, relative to the venue for the e-payment of taxes and the time for the issuance of the Acknowledgement Number by the AAB confirming the tax payment made by the taxpayer.

**II. Amendatory Provisions** - Paragraph III (G),(I) and (J) , and Paragraph IV (B) (4.1) of RMO No. 5-2002 is hereby amended to read as follows :

**“III. POLICIES –**

“(G) Taxpayers who shall file their returns through EFPS may pay the taxes due thereon either manually or electronically. Following the “pay-as-you-file” principle, payment of taxes shall be made within the banking hours of the day the return was electronically filed in case of manual payment, or within the day of e-filing in the case of electronic payment. However, no penalties shall be imposed for taxpayers who e-filed earlier and paid at a later date but on or before the due date for the applicable tax. Starting August 1, 2002, however, e-payment for the covered tax types is mandatory for large taxpayers, and other non-large taxpayers which will be announced later.

“ xxx xxx xxx

“(I) Payment of taxes electronically through EFPS shall be done thru the bank debit system using the internet banking facilities of any **BIR AAB accredited to accept payment through EFPS (EFPS AAB)**. To

ensure the security/integrity of the transaction, **EFPS AABs** should require taxpayers to enroll in their bank debit system using their internet banking facilities. However, for Large Taxpayers, payment shall be limited to the **EFPS AABs** authorized to serve them and who are capable of accepting electronic payments. Notwithstanding the foregoing, insurance companies shall still be required to e-pay their taxes with any of the EFPS Bank chosen by the Insurance Commission, in accordance with pertinent issuances.”

- ‘(J) Taxes paid by the taxpayer through e-payment shall be deemed paid after a Confirmation Number has been issued by the **EFPS AAB** concerned to the taxpayer and BIR. In addition, Bank Acknowledgment Number shall be issued by the AAB to the BIR to confirm that the tax payment has been credited to the account of the government **or recognized as revenue (internal revenue tax collection) by the Bureau of Treasury.**

#### IV. PROCEDURES-

“xxx xxx xxx “

‘(B).

1.

“xxx xxx xxx”

“xxx xxx xxx”

#### 4. Authorize Agent Bank (AAB)

4.1 Authorize Agent Bank (AAB) shall receive internal revenue tax payments through EFPS or over-the-counter **unless receipt of manual payment is not allowed in the MOA signed with either or both BIR and BTR accrediting a bank as an EFPS AAB:**

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**III. Repealing Clause-** The pertinent provisions of Revenue Memorandum Order No. 5 – 2002 are hereby amended accordingly.

**IV. Effectivity Clause -** This Order takes effect immediately.

(Original Signed)  
**RENÉ G. BAÑEZ**  
Commissioner of Internal Revenue