REVENUE MEMORANDUM ORDER NO. 40-2004 issued on September 6, 2004 modifies the standard procedures in the handling of taxpayers’ requests for transfer of registration.

A Taxpayer Service Delivery Counter shall be established in each Revenue District Office (RDO) to be managed by a Front Desk Officer who shall classify taxpayer transactions and assist them in all their needs.

Uniform procedures on handling taxpayer’s requests for transfer of registration to another RDO shall be followed under the following scenarios:

a) From computerized to another computerized RDO
b) From computerized to non-computerized RDO
c) From non-computerized to computerized RDO
d) From non-computerized to another non-computerized RDO

All suspended Collection and Bank Reconciliation System and Returns Processing System cases shall be resolved prior to transfer of registration of a taxpayer to another RDO.

Taxpayers who transferred at least (3) three times in (2) two consecutive years shall be categorized as frequently transferred taxpayers. They shall be subject to audit and investigation by the National Investigation Division to establish the validity of request for transfer of registration.

The record of taxpayer’s system generated cases that were tagged due to taxpayer’s transfer of registration shall be maintained by the Revenue Data Center.

Any pending request of a taxpayer requesting for transfer of registration on Application to Use Computerized Accounting system or Components thereof and Application for Authority to Print shall be transferred to the new RDO together with the Transfer Related Docket (TRD)

The Old RDO shall be responsible in the manual transfer of the TRD and other documents relative to the transfer of registration of the taxpayer.

The processing of a taxpayer’s request should be completed within fifteen (15) days from date of request.

All unused receipts/invoices of a taxpayer in the old RDO shall be allowed to be used, provided that the taxpayers submit an Inventory List of all Unused Receipts and Invoices to the new RDO upon approval of the request for transfer of registration and shall stamp the new address in the unused receipts/invoices.