REVENUE MEMORANDUM ORDER NO. 48-2004

SUBJECT : Creation of Alphanumeric Tax Code (ATC) of Selected Revenue Source under the Tax Forms Enhancement Program

TO : All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned

I. Objective :

To facilitate the proper identification and monitoring of tax collection relative to Revenue Regulations No. 29-2003 imposing advance payment of VAT on Sale of Flour.

In connection with the Tax Forms and Enhancement Program and for Integrated Tax System (ITS) purposes, the following ATC is hereby created:

<table>
<thead>
<tr>
<th>KIND OF TAX</th>
<th>ISSUANCE/LEGAL BASIS/REASONS</th>
<th>BIR FORM NO.</th>
<th>ATC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous Taxes/Other Revenue Sources</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advance Payment of Value Added Tax on Sale of Flour</td>
<td>RR No. 29-2003</td>
<td>0605</td>
<td>MC 280</td>
</tr>
</tbody>
</table>

II. Repealing Clause :

This Revenue Memorandum Order revises portions of all other issuances inconsistent herewith.

III. Effectivity :

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)

GUILLERMO L. PARAYNO, Jr.
Commissioner of Internal Revenue

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