

REVENUE MEMORANDUM ORDER NO. 2-2021 issued on January 5, 2021 streamlines the reports being submitted to the BIR Collection Service and the Divisions under it.

The frequency, manner of submission, distribution, and the deadline for submission of the required reports are specified in Annex A of the Order, which should be strictly complied with by concerned BIR offices. The reports enumerated in Annex B shall be discontinued.

Reports in soft copies, together with the scanned copy of the transmittal duly signed by the Head of Office, shall be submitted using the e-mail account of the Head of Office or his/her duly authorized representative. The date of e-mail of the sending office shall be deemed the date of receipt.

Non-compliance with the said reportorial requirements shall be considered a violation of office rules and regulations with penalty, as defined in the Revised Code of Conduct implemented by Revenue Memorandum Order No. 53-2010.