

REVENUE MEMORANDUM ORDER NO. 34-2022 issued on September 1, 2022 prescribes the revised guidelines and procedures in the processing of Authorized Agent Bank's (AABs) request for refund of over-remittance of tax collections.

Refund of over-remittance of tax collection by the AABs shall be processed in accordance with the procedures as stated in the Order pursuant to the provisions of Revenue Regulations (RR) No. 5-1984 (Sec. 5, A 4 and Sec. 5, B 8), Treasury Circular No. 3-2013 and the Memorandum of Agreement (MOA) among the Bureau of Internal Revenue (BIR), the Bureau of the Treasury (BTr) and the AABs.

Refund of over-remittance by the AABs as collecting agents should not be construed as refund of tax payments of a taxpayer. Erroneous remittance may be adjusted by AABs within five (5) days from date of collection. As prescribed under Part D No. 4 (d) of Treasury Circular No. 3-2013 dated December 11, 2013, adjustments to be made beyond the allowed five (5) banking days from collection date shall have prior clearance from the BTr. The BTr shall acknowledge receipt of adjustment requests from banks and coordinate with the BIR for immediate action and approval.

The letter-request for refund of over-remittance should be made in writing, addressed to the Assistant Commissioner-Collection Service (ACIR-CS), Attention to the Chief, Revenue Accounting Division (RAD), and shall indicate the following:

- a. AAB Branch involved;
- b. collection date involved;
- c. amount of over-remittance;
- d. date/s of remittance;
- e. amount of collection per BCS-A (Batch Control Sheet-A); and
- f. reason(s)/cause(s) of over-remittance.

The letter-request for refund of over-remittance should be submitted, together with the following attachments:

- a. Affidavit executed by the AAB Branch Officer indicating the facts/information relative to the case of refund; and
- b. Other proof of evidence to further substantiate the claim for refund such as official receipt of other payments (Social Security System (SSS)/ Credit Card Co./etc.) erroneously reported as BIR payment.

The procedures stated in the Order shall apply to all channels of payment that passes through the banking system (whether manual or electronic/online collections).

No request for refund shall be granted unless the collection data, as shown/uploaded in the Collection and Bank Reconciliation System – Integrated Tax System (CBRS-ITS)/ Collection Remittance and Reconciliation–Internal Revenue Integrated System (CRR-IRIS), has just been adjusted/corrected.

It shall be the responsibility of the Revenue District Office (RDO) concerned to adjust/correct the affected BCS-A report uploaded in the CBRS-ITS/CRR-IRIS of over-remittance which resulted from double uploading of collections and/or erroneous inclusion of payments.

The functions and responsibilities of the RDO discussed in the Order shall also mean the functions and responsibilities of the Large Taxpayer Document Processing and Quality Assurance Division (LTDPQAD) and the Large Taxpayer District Office (LTDO) for AABs' large taxpayer collections under their jurisdiction.