

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

September 30, 2002

**REVENUE MEMORANDUM ORDER NO. 24-2002**

**SUBJECT:   Creation of Alphanumeric Tax Codes (ATC) on Taxes Collected  
              Through The Voluntary Assessment and Abatement Program VAAP  
              (Revenue Regulations No. 12-2002)**

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

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**I. Objective :**

To facilitate identification and monitoring of tax collections from Voluntary Assessment and Abatement Program (VAAP) based on BIR Form No. 0611 (Voluntary Assessment & Abatement Program Payment Form) per Revenue Regulations 12-2002 (Regulations in the Implementation of VAAP for Taxpayers with Underdeclared Sales/Receipts/Income pursuant to the **RELIEF** Program of the Bureau) and for Integrated Tax System (ITS) purposes, the following ATCs are hereby created:

KIND OF TAXES	ISSUANCE/ LEGAL BASIS/ REASONS	ATC
Miscellaneous Taxes/Other Revenue Sources	Revenue Regulations No. 12-2002	
On the revenue collected through the Voluntary Assessment and Abatement Program:		
• Income Taxes		MC033
• Value-Added Taxes		MC034
• Excise Taxes		MC035

**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