

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

May 22, 2003

**REVENUE MEMORANDUM ORDER NO. 21-2003**

**SUBJECT** : Amending the Effectivity Clause of RMO No. 15-2003  
dated May 8, 2003.

**TO** : All Internal Revenue Officers and Others Concerned

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In order to give the offices concerned ample time to prepare and conduct nationwide briefings for the smooth implementation of RMO 15-2003 dated May 8, 2003, Re: Policies, Guidelines and Procedures in the Processing and Monitoring of One-Time Transactions (ONETT) the pertinent portion of the said RMO is hereby amended as follows:

***“VII. EFFECTIVITY:***

***This Order shall take effect starting July 1, 2003”***

(Original Signed)  
**GUILLERMO L. PARAYNO, JR.**  
Commissioner of Internal Revenue