



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

May 8, 2003

CUSTOMS MEMORANDUM ORDER
NO. 9-2003

TO: All Bureau Officials and Employees under the Office of the Commissioner

SUBJECT: Rules, Regulations and Procedures in the Reporting and Updating of Personal and Additional Exemption and Application for change in the Deduction of Personal and Additional Exemption

All employees are required to update their exemption in case there has been a change of status and as well as for new employees who have not yet submitted any BIR form 2305 to the **ACCOUNTING DIVISION**.

Use of Certificates.- The certificates filed hereunder shall be used by the employer in the determination of the amount of taxes to be withheld.

Failure to Furnish Certificate.- Where the employee, in violation of the NIRC, either fails or refuses to a withholding exemption certificate, the employer shall withhold the taxes prescribed under the schedule for zero exemption of the withholding tax table determined pursuant to the NIRC.

Application for Change of Status.- Compliance Requirement.

- (a) Get BIR Form No. 2305- Certification or Update of Exemption and of Employer's and Employee's Information from the **ACCOUNTING DIVISION**.
- (b) These form must be prepared in triplicate and shall be submitted to the BIR, Manila 10th flr RDO 33.
- (c) After the BIR has duly approved and received the said form it shall be distributed as follows:
 - (c.1) Original- BIR
 - (c.2) Duplicate-Employee concerned
 - (c.3) Triplicate-Accounting Division, for updating.


EMMA M. ROSQUETA
Deputy Commissioner
Internal Administration Group