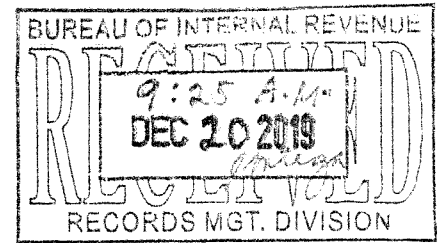


Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City



REVENUE MEMORANDUM CIRCULAR NO. 141-2019

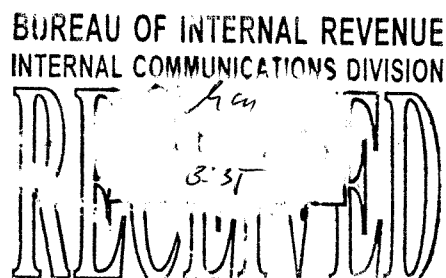
SUBJECT: Reiterating the Salient Points Arising from RMO No. 14-16 on the Proper Execution of Waivers of the Defense of Prescription and Providing an Illustration of the Basic Requirements thereof

TO : All Internal Revenue Officers and Others Concerned.

The Commissioner of Internal Revenue issued RMO No. 14-2016 on the "Guidelines for the Execution of Waivers from the Defense of Prescription Pursuant to Section 222 of the National Internal Revenue Code of 1997" last 4 April 2016. In accordance with its repealing clause, RMO No. 20-90 dated 4 April 1990 and all other rules that are contrary to or inconsistent with the provisions of said RMO No. 14-2016 were deemed modified or repealed accordingly.

For the proper guidance of all internal revenue officials and others concerned, key salient points brought by RMO No. 14-2016 and its repeal of previous rules on the execution of the Waiver of the Statute of Limitations (Waiver) prescribed under Section 222 (b) and (d) of the National Internal Revenue Code of 1997 are provided as follows:

1. The Waiver is a unilateral and voluntary undertaking which shall take legal effect and be binding on the taxpayer immediately upon his execution thereof.
2. The Waiver need not specify the type of taxes to be assessed nor the amount thereof.
3. It is no longer required that the delegation of authority to a representative be in writing and notarized.
4. The taxpayer cannot seek to invalidate his Waiver by contesting the authority of his own representative.
5. It is the duty of the taxpayer to submit his Waiver to the officials listed in the said RMO prior to the expiration of the period to assess or to collect as the case may be.
6. In addition to the previously authorized officials, the RDO or Group Supervisor as designated in the Letter of Authority or Memorandum of Assignment can accept the waiver.



7. The date of acceptance by the BIR Officer is no longer required to be indicated for the Waivers validity.
8. The taxpayer shall have the duty to retain a copy of the submitted Waiver.
9. Notarization of the Waiver is not a requirement for its validity.
10. The taxpayer is charged with the burden of ensuring that his Waiver is validly executed when submitted to the BIR. Thus, the taxpayer must ensure that his Waiver:
 - a. Is executed before the expiration of the period to assess or to collect taxes.
 - b. Indicates the expiry date of the extended period.
 - c. Indicates the type of tax (for waiver of the prescriptive period to collect).
 - d. Is signed by his authorized representative.
11. There is no strict format for the Waiver. The taxpayer may utilize any form with no effect on its validity. Given the sparse requirements of RMO No. 14-16, an illustration of its key elements is provided herein as Annex "A".

All revenue officials, employees, and others concerned are hereby enjoined to give this Circular as wide publicity as possible.



CAESAR R. DULAY
Commissioner of Internal Revenue

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