



Bringing In Revenues
for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office - Quezon City



BAGONG PILIPINAS

MAY 12 2026

REVENUE MEMORANDUM ORDER NO. 011-2026

SUBJECT : Updated Cost to Collect Threshold for Accounts Receivable/
Delinquent Accounts (AR/DA) for Collection Enforcement
Prioritization

TO : All Internal Revenue Officers and Others Concerned

This Order is issued to rationalize the collection enforcement efforts when continued collection is no longer economically feasible. The threshold for Cost to Collect for Accounts Receivable/Delinquent Accounts (AR/DA) that are final, executory and demandable is hereby revised and increased from Php20,000.00 to Php 80,000.00, forming the statutory basis for write-off of tax cases, consistent with existing laws, rules and procedures.

All existing rules and regulations or rulings or parts thereof, which are contrary to or inconsistent with the provision of this Order are hereby repealed, amended, or modified accordingly.

The provision of this Order shall take effect immediately.

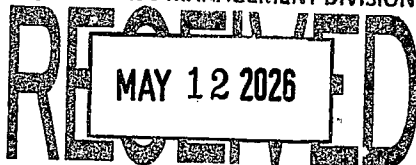



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION



BY: ADMIN UNIT - 1 TIME: 3:11pm