

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

May 8, 2019

REVENUE MEMORANDUM ORDER NO. 23-2019

Subject : Policies, Guidelines and Procedures in the Processing of Applications for Tax Amnesty on Delinquencies Pursuant to Republic Act (RA) No. 11213 Otherwise Known as the “Tax Amnesty Act”

To : All Internal Revenue Officials, Employees and Others Concerned

I. OBJECTIVES.

This Order is issued to prescribe policies, guidelines and procedures in processing applications for tax amnesty on delinquencies relative to the implementation of RA No. 11213.

II. POLICIES AND GUIDELINES.

1. The Accounts Receivable Monitoring Division (ARMD) in the National Office which maintains records of the Accounts Receivable/Delinquent Accounts (ARs/DAs) shall provide the list of ARs/DAs with details and updated status, to the concerned Revenue District Offices (RDOs)/Large Taxpayers Divisions (LTDs)/Large Taxpayer Collection Enforcement Division (LTCED)/Regional Collection Divisions (RCDs) of Revenue Regions Nos. 5, 6, 7, and 8 as basis for the issuance of the required Certificate of Tax Delinquencies/Tax Liabilities (CTD) to the taxpayer.

The list of ARs/DAs that shall be transmitted by ARMD is limited to the tax liabilities of taxpayers under their respective jurisdictions (e.g., RDO No. 1 shall only be provided with the list of ARs/DAs of taxpayers registered under RDO 1 even if the dockets supporting the said ARs/DAs are not under the custody of RDO 1) but shall not include those tax liabilities arising from own taxpayer's declaration.

For RR Nos. 1-4 and 9-19, the RCDs shall likewise provide the RDOs under their respective jurisdiction, the list of ARs/DAs with complete details of assessments, as supplemental basis for the issuance of the required CTD to the taxpayer.

2. CTD using the prescribed format (Annex “A”) shall be issued by the following concerned offices within five (5) days from receipt of the request/application:

Nature of Tax Liabilities	Large Taxpayer	Non-Large Taxpayer
Delinquent tax cases, including withholding tax liabilities of withholding agents arising from failure to remit withheld taxes and those with pending or denied application for compromise settlement.	Large Taxpayers Division (Cebu or Davao)/ Large Taxpayers Collection Enforcement Division (LTCED)	a. Regional Collection Division - For taxpayer-applicants under the jurisdiction of Revenue Regions (RR) Nos. 5, 6, 7 and 8 (Caloocan, Manila, Quezon City and Makati, respectively); b. Revenue District Office (RDO) where the taxpayer-applicant is registered - For other taxpayer-applicants including RDO No. 36 (Puerto Princesa).
Tax cases subject of final and executory judgement by the courts	Litigation or Prosecution Division of the National Office which handled the case	a. Legal Division of the Regional Office - For taxpayer-applicants under the jurisdiction of Revenue Regions (RR) Nos. 5, 6, 7 and 8 (Caloocan, Manila, Quezon City and Makati, respectively); b. Legal Division of the Regional Office or Litigation/Prosecution Division in the National Office which handled the case - For taxpayer-applicants under the jurisdiction of Revenue Regions other than the RRs mentioned under (a) hereof.
Tax liabilities covered by a pending criminal cases filed with the	Prosecution Division of the National Office	a. Legal Division - For taxpayer-applicants under the jurisdiction of Revenue Regions (RR)

Nature of Tax Liabilities	Large Taxpayer	Non-Large Taxpayer
DOJ/Prosecutor's Office/Courts		Nos. 5, 6, 7 and 8 (Caloocan, Manila, Quezon City and Makati, respectively); b. Legal Division of the Regional Office or Prosecution Division in the National Office which handled the case - For taxpayer-applicants under the jurisdiction of Revenue Regions other than the RRs mentioned under (a) hereof.

The CTD shall be signed by the Revenue District Officer/ Chief, Regional Collection Division / Chief, Large Taxpayers Division / Chief, Large Taxpayers Collection Enforcement Division/ Chief, Legal Division/ Chief, Prosecution Division/ Chief, Litigation Division. In the absence of the RDO/Division Chief, the Assistant RDO / Assistant Division Chief shall sign the CTD.

The duplicate copy of the issued CTD shall be transmitted to the ARMD on a weekly basis with the corresponding transmittal list.

Information on the CTD shall be based on the lists of ARs/DAs transmitted by ARMD, data uploaded in the Accounts Receivable Management System (ARMS) and in the inventory list provided by the RCDs.

In case of tax liabilities not indicated in the issued CTD but known to the taxpayer as delinquent accounts, an amended CTD may be issued upon the request of the taxpayer provided that a copy of the FAN/FLD/FDDA, together with a "Sworn Declaration of No Protest Filed/ Withdrawal of Protest" (Annex "B"), is submitted. The submitted FAN/FLD/FDDA shall be validated by the issuing office before an amended CTD is issued.

For tax liabilities pertaining to failure to remit withheld taxes, where no FAN/FDDA is issued, the Preliminary Assessment Notice (PAN)/Notice for Informal Conference or equivalent document shall be presented.

Issuance of CTD is subject to the payment of certification fee of one hundred pesos (P100.00) and documentary stamp tax of thirty pesos (P30.00).

3. The endorsement and approval of the Acceptance Payment Form (APF) by the RDOs/LTDs/LTCED shall be made within the day of presentation of the complete and duly accomplished documentary requirements, provided that the same is presented before the daily cut-off time of 12:00 noon. Otherwise, the endorsement and approval shall be made on the next working day.

The required endorsement shall be made by the Revenue District Officer, or in the absence, the Assistant Revenue District Officer or Chief of Assessment Section, for Revenue District Offices. In the case of LTDs/LTCED, the endorsement shall be made by the Division Chief or Assistant Division Chief.

4. Only duly endorsed APF shall be received for payment of the tax amnesty amount by the Authorized Agent Banks (AABs) or the Revenue Collection Officers (RCOs). Tax amnesty payments of large taxpayers shall be made only with the following AAB branches:

Large Taxpayers Under	Authorized Agent Banks
RDO 116 – RLTD 1 RDO 125 – RLTD 2 RDO 126 – RLTD 3 RDO 121 – Excise 1 RDO 124 – Excise 2	DBP – Quezon Avenue Branch LBP – East Avenue Branch PNB – Napocor Branch, Q.C.
RDO 123 – LTD-Cebu	PNB – Banilad Branch PNB – Gorordo Branch DBP - Osmeña Blvd. Branch LBP – Cebu Main, P. Del Rosario, cor. Osmeña Blvd., Cebu City LBP – Mandaue Branch, Highway Tipolo, Mandaue City
RDO 127 – LTD-Davao	LBP – CM Recto, Davao City Metrobank – Agdao, Davao City DBP – CM Recto, Davao City

5. All applications for Tax Amnesty on Delinquencies shall be filed with the Revenue District Office (RDO)/LTD-Cebu or Davao where the taxpayer is registered. In the case of large taxpayers - excise and regular, the same shall be received by the LTCED in the National Office.
6. Applications for Tax Amnesty shall be filed in triplicate copies and received only if the following required documents are complete:
 - a. Tax Amnesty Return (TAR) (BIR Form No. 2118-DA) duly accomplished and made under oath;
 - b. CTD duly issued by the concerned BIR Office mentioned under II.2 hereof;

- c. Acceptance Payment Form (APF) (BIR Form No. 0621-DA) duly endorsed and validated or duly endorsed and stamped “received” with attached validated bank deposit slip or Revenue Official Receipt (ROR) as proof of the tax amnesty payment. In case no payment is required, the phrase “no payment required” is stamped on the face of the APF;
 - d. Copy of Final Assessment Notice (FAN) or Final Decision on Disputed Assessment (FDDA) with details in case the tax liabilities included in the TAR is one arising from non-withholding of tax [application under Section 3(A) (2) of RR No. 4-2019], if applicable; and
 - e. Copy of Preliminary Assessment Notice (PAN) or Notice for Informal Conference or equivalent document showing assessment of withholding tax liabilities arising from non-remittance of withheld taxes, if applicable.
7. The Authority to Cancel Assessment (ATCA) of cases covered by FAN/FLD/FDDA which have become final and executory shall be prepared by the concerned RCDs, within five (5) days from receipt of the Weekly Report on Received TARs, together with the triplicate copies of TARs with complete attachments, from the RDOs, in the case of non-large taxpayer.

The ATCA to be issued to large taxpayer shall be prepared within five (5) days from receipt of the TAR with complete documentary requirements by the LTDs/LTCED, whichever has jurisdiction.

No ATCA shall be issued for cases covered by pending criminal case/s with the DOJ/Prosecutor’s Office or the court/s if the tax liabilities are not covered by FAN/FLD/FDDA.

ATCA shall be issued per taxable year regardless of the number of tax types involved and shall be approved by the Regional Director for non-large taxpayers or the Assistant Commissioner-Large Taxpayers Service (ACIR-LTS), for large taxpayers. In the absence of the Regional Director or ACIR-LTS, ATCA shall be approved by the Assistant Regional Director / concerned Head Revenue Executive Assistant (HREA).

- 8. Notice of Issuance of ATCA (NIATCA) shall be issued per taxpayer by the LTDs/LTCED/RCDs based on the prescribed format (Annex “C”) after the ATCA has been approved.
- 9. Lifting orders on the issued Warrant of Dstraint and/or Levy (WDL), Warrants of Garnishment (WG), Notice of Tax Lien (NTL), Notice of Tax Levy (NOL), Notice of Encumbrance (NOE), shall be prepared and issued based on the approved ATCA, provided the tax liabilities covered by these warrants and notices are included in the taxpayer’s availment of the Tax Amnesty.

In case not all outstanding delinquent accounts are included, the issued WDL, WGs, NTLs, NOLs, NOEs shall be amended to reflect the remaining tax liabilities after deducting the tax liabilities which have been covered by the TAR.

10. In case there are tax liabilities covered by TAR which will require the issuance of Electronic Certificate Authorizing Registration (eCAR) for the purpose of transfer of property ownership, the eCAR shall be prepared in accordance with existing policies after the issuance of the ATCA. The docket pertaining to the assessment of the deficiency tax shall be used as reference in its preparation.
11. Data Entry Module (DEM) for the use of the RDOs/LTDs/LTCED, through their respective Collection Section or Collection Monitoring Section (CMS) of LTCED, to capture data of received TARs shall be developed and deployed by the Systems Development Division (SDD) within ten (10) days from the effectivity of this Order.
12. All reports on filed TARs shall be submitted on a weekly basis, not later than Tuesday to cover all TARs received from Monday to Friday of each week, using the prescribed format (Annex “D”) to the respective Regional Collection Divisions (RCDs) for non-large taxpayers or the Office of the ACIR-LTS, for large taxpayers, copy furnished the Office of the Assistant Commissioner for Enforcement and Advocacy Service (ACIR-EAS) if the report includes cases subject of pending criminal complaints filed with DOJ/Prosecutor’s Office or the Courts and those subject of the final and executory judgment by the courts.
13. The duplicate copy of the TAR with complete attachments shall be transmitted to the concerned Document Processing Division for non-large taxpayers or the Large Taxpayers Document Processing and Quality Assurance Division (LTDPQAD) for large taxpayers, after the same have been encoded in the DEM for record purposes.
14. The triplicate copy of TAR with complete attachments shall be transmitted to the concerned Administrative Divisions for non-large taxpayers or Records Division in the National Office for large taxpayers after the NIATCA have been sent to the taxpayers for safekeeping purposes.
15. Consolidated reports on filed TARs shall be reported by the Revenue Regions through their respective RCDs and ACIR-LTS to the Office of the ACIR, Collection Service, copy furnished the Post Evaluation and Monitoring Group per Revenue Special Order (RSO) No. 240-2019 in the National Office not later than the tenth (10th) day following the close of the month, using the prescribed format (Annex “E”).
16. The Steering Committee under the Bureau’s Implementing Rules and Regulations Committee in the National Office pursuant to RSO No. 240-2019 shall be responsible for the submission of the report on the Tax Amnesty on Delinquencies to the Congressional Oversight Committee within six (6) months after the one (1) year availment period of the tax amnesty on delinquencies. Any other report after the six (6) months reportorial period shall be prepared and submitted by the Collection Service herein constituted as the repository office of all data related to Tax Amnesty on Delinquencies.

III. PROCEDURES

1. ACCOUNTS RECEIVABLE MONITORING DIVISION (ARMD)

- a. Provide RDOs/LTDs/LTCED/RCDs with the list of ARs/DAs, with complete details of assessments, as well as deductions made and the current status, but in no case includes ARs/DAs arising from self-assessed taxes, in soft copies contained in a Compact Disc or any other electronic media.
- b. Receive copies of CTD issued by RDOs / LTDs / LTCED / RCDs of RR Nos. 5, 6, 7 & 8 / Legal Division of Regional Offices/Litigation Division and Prosecution Division of the National Office (NO) for post evaluation and monitoring purposes.
- c. Issue memorandum to concerned RDOs/LTDs/LTCED/RCDs of RR Nos. 5, 6, 7 & 8/ Legal Division of Regional Offices / Litigation Division and Prosecution Division of the NO regarding erroneous issuance of CTD, if any.

2. SYSTEMS DEVELOPMENT DIVISION

- a. Develop Data Entry Module (DEM) that shall be used to capture the data in the TAR and deploy it to the concerned RDOs/LTDs and LTCED within ten (10) days from the effectivity of this Order.
- b. Prepare the script necessary in the generation of the report that may later be required by the Steering Committee on Tax Amnesty.

3. REVENUE DISTRICT OFFICE

A. Collection Section:

- a. Issue CTD to taxpayer using as reference the list of ARs/DAs provided by the ARMD and RCD having jurisdiction over the RDO, as well as the information/data uploaded in the ARMS, within five (5) days from receipt of the request/application from the taxpayer.

Amend the CTD within five (5) days from request to reflect delinquent tax liabilities not indicated in the previously issued CTD, provided that a copy of the FAN/FLD/FDDA, together with a Sworn Declaration of No Protest Filed/Withdrawal of Protest (Annex "B"), is submitted by the taxpayer.

- b. Prepare report on issued CTD on a weekly basis, not later than Monday to cover the week prior and submit the same to the ARMD, together with the triplicate copies of the issued CTDs, every Tuesday.

- c. Receive triplicate copies of TAR from the taxpayer, together with the complete documents stated under Item II (6) hereof and affix Document Locator Number (DLN) on the upper right portion of the TAR following this format: RDO Code-Serial Number, e.g., 039-000001, where 039 is the RDO Code and 000001 is the 6-digit serial number. Stamp "Received" all copies, return the original for the taxpayer's copy and retain the duplicate and triplicate copies.
- d. Verify payments made from the Collection and Bank Reconciliation of the Integrated Tax Systems (CBR-ITS) and write below the DLN the Collection Agent Code and BCS Number.
- e. Encode in the DEM the data indicated in the duly filed TAR and transmit the same (duplicate copy), together with complete attachments, to the Document Processing Division (DPD) of the Regional Office for record purposes.
- f. Prepare and submit report on duly filed TARs not later than Tuesday of the following week, using the prescribed report format (Annex "D"), to the RCD. Attached in the said report are the triplicate copies of TARs with complete attachments. However, if the DEM is already capable of generating the report, the herein required report shall be generated using the DEM.

B. Assessment Section:

- a. Review the presented TAR and APF and have the APF endorsed by the RDO within the day of receipt or the next working day if received after the cut-off time of 12:00 noon. In the review of the tax liabilities indicated in the TAR and amount reflected in the APF, ensure that these are lifted from the issued CTD issued by authorized BIR offices.

In the event that the tax liabilities reflected in the TAR are not among those items indicated in the presented CTD, the Revenue Officer (RO) conducting the review shall require the taxpayer to request for amendment of CTD prior to endorsement.

For tax liabilities pertaining to failure to remit withheld taxes, where no FAN/FDDA is issued, the Revenue Officer (RO) conducting the review shall require the taxpayer to present the Preliminary Assessment Notice (PAN)/Notice for Informal Conference or equivalent document.

APF with no amount to be paid shall be stamped "no payment required" by the RO who reviewed the same.

- b. Prepare report of duly endorsed APF and submit the same to the RDO, copy furnish the RDO's Collection Section.

Issue electronic Certificate Authorizing Registration (eCAR) for the purpose of transfer of property ownership, if applicable, in accordance with existing policies.

4. REGIONAL COLLECTION DIVISION

A. Tax Clearance Section (TCS)

- a. For RCDs under RR Nos. 5, 6, 7 and 8 – The TCS shall issue CTD to taxpayer using as reference the ARs/DAs provided by the ARMD, as well as the information/data uploaded in the ARMS, within five (5) days from receipt of the request/application from the taxpayer, and prepare report thereon on a weekly basis, not later than every Monday, to cover the week prior and submit the same to the ARMD, together with the triplicate copies of the issued CTDs, every Tuesday of the week.

Amend the CTD within five (5) days from request to reflect delinquent tax liabilities not indicated in the previously issued CTD, provided that a copy of the FAN/FLD/FDDA, together with a Sworn Declaration of No Protest Filed/Withdrawal of Protest (Annex “B”), is submitted by the taxpayer.

For tax liabilities pertaining to failure to remit withheld taxes, where no FAN/FDDA is issued, the Revenue Officer (RO) conducting the review shall require the taxpayer to present the Preliminary Assessment Notice (PAN)/Notice for Informal Conference or equivalent document.

- b. For RCDs under RR Nos. 1-4 and 9-19 – The TCS shall immediately provide RDOs the list of ARs/DAs with complete details of assessments, as well as deductions for full/partial payments made and the current status, but in no case includes ARs/DAs arising from self-assessed taxes, in soft copies contained in a Compact Disc or any other electronic media.
- c. Prepare ATCA based on the submitted report on duly filed TARs with complete attachments, for the approval of the Regional Director.
- d. Prepare and send to the taxpayer the approved NIATCA, within two (2) days from receipt of the approved ATCA.
- e. Transmit to the Administrative Division for safekeeping the triplicate copies of the TARs with complete attachments, together with the approved ATCAs and NIATCA.

B. Arrears Management Section (AMS)

- a. Prepare the lifting orders, on the issued Warrant of Distraint and/or Levy (WDL), Warrants of Garnishment (WG), Notice of Tax Lien (NTL), Notice of Tax Levy (NOL), Notice of Encumbrance (NOE), if applicable, based on the

approved ATCA, for the approval of the Regional Director, provided the tax liabilities covered by these warrants and notices are included in the taxpayer's availment of the Tax Amnesty.

In case not all outstanding delinquent accounts are included, amend the issued WDL, WGs, NTLs, NOLs, NOEs to reflect the remaining tax liabilities after deducting those which have been covered by the TAR.

- b. Issue to the concerned party the approved lifting orders and/or amended WDLs/WGs/NTLs/NOL/NOEs if applicable.

C. Collection Programs and Performance Audit Section

- a. Receive from RDOs the weekly reports on duly filed TAR (Annex "D") and prepare a consolidated report (Annex "E") for submission to the Post Evaluation and Monitoring Group in the National Office pursuant to RSO No. 240-2019 not later than the tenth (10th) day of the following month, copy furnished the Office of the ACIR, Collection Service for record purposes.
- b. Prepare list of issued ATCA and submit the same to the ARMD/concerned office handling the case, together with the copies of the approved ATCA or the certified copy of the TAR, if no ATCA is required to be issued.

5. LARGE TAXPAYER DIVISION

A. Collection Section

- a. Issue CTD to taxpayer using as reference the ARs/DAs provided by the ARMD, as well as the information/data uploaded in the ARMS, within five (5) days from receipt of the request/application from the taxpayer.

Amend the CTD within five (5) days from request to reflect delinquent tax liabilities not indicated in the previously issued CTD, provided that a copy of the FAN/FLD/FDDA, together with a Sworn Declaration of No Protest Filed/Withdrawal of Protest (Annex "B"), is submitted by the taxpayer.

- b. Prepare report on issued CTD on a weekly basis, not later than Monday to cover the week prior and submit the same to the ARMD, together with the triplicate copies of the issued CTD, every Tuesday.
- c. Receive triplicate copies of TAR duly filed by the taxpayer, together with the complete documents stated under Item II (6) hereof and affix Document Locator Number (DLN) on the upper right portion of the TAR following this format: Office Code- Serial Number, e.g., 123-000001, where 123 is the Office Code and 000001 is the 6-digit serial number. Stamp "Received" all copies, return the original for the taxpayer's copy and retain the duplicate and triplicate copies.

- d. Encode in the DEM the data indicated in the TAR and transmit the same (duplicate), together with the complete attachments, to the LTDPQAD in the National Office for records purposes.
- e. Verify payments made from the Collection and Bank Reconciliation of the Integrated Tax Systems (CBR-ITS) and write below the DLN the Collection Agent Code and BCS Number.
- f. Prepare and submit report on duly filed TARs not later than Tuesday of the following week, following the prescribed report format (Annex “D”), to the Office of the ACIR-LTS. However, if the DEM is already capable of generating the report, the herein required report shall be generated using the DEM.
- g. Prepare ATCA for the approval of the ACIR-LTS, within five (5) days from receipt of the TAR and complete attachments.
- h. Prepare lifting orders on the issued WDL, WG, NTL, NOL, NOE, if applicable, based on approved ATCA, provided the tax liabilities covered by these warrants and notices are included in the taxpayer’s availment of the Tax Amnesty.

In case not all outstanding delinquent accounts are included, amend the issued WDL, WGs, NTLs, NOLs, NOEs to reflect the remaining tax liabilities after deducting the tax liabilities which have been covered by the TAR.

- i. Prepare and send to the taxpayer the NIATCA, within two (2) days from receipt of the approved ATCA and transmit the triplicate copies of TARs with complete attachments, together with the copies of ATCA and NIATCA, to the Records Division in the National Office.
- j. Prepare list of issued ATCA and submit the same to the ARMD/concerned office handling the case, together with the copies of the approved ATCAs or the certified copy of the TAR if no ATCA is required to be issued.

B. Assessment Section

- a. Review the presented TAR and APF, including the relevant documents, and have the APF endorsed by the Head of Office within the day if received before the cut-off time of 12:00 noon or next working day if received beyond the cut-off time. In the review of the tax liabilities indicated in the TAR and amount reflected in the APF, ensure that these are lifted from the issued CTD issued by authorized BIR offices.

In the event that the tax liabilities reflected in the TAR are not among those items indicated in the presented CTD, the Revenue Officer (RO) conducting

the review shall require the taxpayer to request for amendment of CTD prior to endorsement.

For tax liabilities pertaining to failure to remit withheld taxes, where no FAN/FDDA is issued, the Revenue Officer (RO) conducting the review shall require the taxpayer to present the Preliminary Assessment Notice (PAN)/Notice for Informal Conference or equivalent document.

- b. Prepare report of duly endorsed APF and submit the same to the Office of the ACIR-LTS.

6. LARGE TAXPAYER COLLECTION ENFORCEMENT DIVISION

A. Collection Enforcement Section shall:

- a. Issue CTD to taxpayer using as reference the ARs/DAs provided by the ARMD, as well as the information/data uploaded in the ARMS, within five (5) days from receipt of the request/application from the taxpayer.

Amend the CTD within five (5) days from request to reflect delinquent tax liabilities not indicated in the previously issued CTD, provided that a copy of the FAN/FLD/FDDA, together with a Sworn Declaration of No Protest Filed/Withdrawal of Protest (Annex “B”), is submitted by the taxpayer.

- b. Prepare report on issued CTD on a weekly basis, not later than Monday to cover the week prior and submit the same to the ARMD, together with the triplicate copies of the issued CTDs, every Tuesday.

B. Collection Monitoring Section shall:

- a. Review the presented TAR and APF, including the relevant documents, and have the APF endorsed by the Head of Office within the day if received before the cut-off time of 12:00 noon or next working day if received beyond the cut-off time. In the review of the tax liabilities indicated in the TAR and amount reflected in the APF, ensure that these are lifted from the issued CTD issued by authorized BIR offices.

In the event that the tax liabilities reflected in the TAR are not among those items indicated in the presented CTD, the Revenue Officer (RO) conducting the review shall require the taxpayer to request for amendment of CTD prior to endorsement.

For tax liabilities pertaining to failure to remit withheld taxes, where no FAN/FDDA is issued, the Revenue Officer (RO) conducting the review shall require the taxpayer to present the Preliminary Assessment Notice (PAN)/Notice for Informal Conference or equivalent document.

- b. Prepare report of duly endorsed APF and submit the same to the Office of the ACIR-LTS.
- c. Receive triplicate copies of TAR duly filed by the taxpayer, together with the complete documents stated under Item II (6) hereof and affix Document Locator Number (DLN) on the upper right portion of the TAR following this format: Office Code- Serial Number, e.g., 123-000001, where 123 is the Office Code and 000001 is the 6-digit serial number. Stamp "Received" all copies, return the original for the taxpayer's copy and retain the duplicate and triplicate copies.
- d. Verify payments made from the Collection and Bank Reconciliation of the Integrated Tax Systems (CBR-ITS) and write below the DLN the Collection Agent Code and BCS Number.
- e. Encode in the DEM the data indicated in the TAR and transmit the same, together with complete attachments, to the Records Division of the National Office for safekeeping.
- f. Prepare and submit report on duly filed TARs not later than Tuesday of the following week, following the prescribed report format (Annex "E"), to the Office of the ACIR-LTS. However, if the DEM is already capable of generating the report, the herein required report shall be generated using the DEM.

C. Collection Reports and Reconciliation Section shall:

- a. Prepare ATCA for the approval of the ACIR-LTS, within five (5) days from receipt of the TAR and complete attachments.
- b. Prepare lifting orders on the issued WDL, WG, NTL, NOL, NOE, if applicable, based on approved ATCA provided the tax liabilities covered by these warrants and notices are included in the taxpayer's availment of the Tax Amnesty.

In case not all outstanding delinquent accounts are included, amend the issued WDL, WGs, NTLs, NOLs, NOEs to reflect the remaining tax liabilities after deducting the tax liabilities which have been covered by the TAR.

- c. Prepare and send the NIATCA to the taxpayer, within two (2) days from receipt of the approved ATCA.
- d. Prepare list of issued ATCAs and submit the same to the ARMD/concerned office handling the case, together with the copies of the approved ATCAs or the certified copy of the TAR if no ATCA is required to be issued.

7. LEGAL DIVISION/ PROSECUTION DIVISION/ LITIGATION DIVISION

- a. Issue the CTD to taxpayer and provide copy to the concerned RCD/RDO having jurisdiction over the taxpayer.
- b. Prepare report on issued CTD on a weekly basis, not later than Monday to cover the week prior and submit the same to the ARMD, together with the triplicate copies of the issued CTDs, every Tuesday.
- c. Receive copy of the ATCA or duly filed TAR from RCDs/LTDs/LTCED.

8. OFFICE OF ACIR-LTS

- a. The ACIR-LTS shall approve the ATCA and Lifting Orders prepared by the LTDs/LTCED within three (3) days from receipt. In the absence of the ACIR-LTS, it shall be approved by the concerned Revenue Official, as follows:

Large Taxpayers (Regular)	-	HREA for Regular
Large Taxpayers (Excise)	-	HREA for Excise
Large Taxpayers- under LTDs-		HREA for Program and Compliance

- b. Receive the reports on TARs from LTDs/LTCED and prepare the monthly consolidated report (Annex “E”) for submission to the Post Evaluation and Monitoring Group in the National Office per RSO No. 240-2019, copy furnished the ACIR, Collection Service, not later than the tenth (10th) day of the following month for record purposes.

9. OFFICE OF THE REGIONAL DIRECTOR

- a. The Regional Director shall approve the ATCA and Lifting Orders prepared by the RCD within three (3) days from receipt. In the absence of the Regional Director, the Assistant Regional Director shall sign the ATCA and Lifting Order.
- b. Approve the Consolidated Report on TAR prepared by the RCD (Annex”E”).

10. POST EVALUATION AND MONITORING (PER RSO NO. 240-2019)

- a. Receive consolidated reports on TAR from the RCDs/ACIR-LTS.
- b. Prepare and submit the consolidated monthly report on tax amnesty availment to the Head Coordinator, Consolidation, Coordination and Consultation Group (RSO No. 240-2019) not later than 20th day of every following month and the report covering the entire one (1) year availment period of the Tax Amnesty on Delinquencies not later than July 31, 2020.

11. STEERING COMMITTEE (PER RSO NO. 240-2019)

Submit the report on tax amnesty availment to the Congressional Oversight Committee within six (6) months from the lapse of the one (1) year availment period of the Tax Amnesty on Delinquencies.

IV. ADMINISTRATIVE SANCTIONS

Concerned personnel who have been found remiss in their responsibilities in ensuring compliance with the herein prescribed policies and procedures shall be imposed with the applicable administrative sanctions as provided under existing policies.

V. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue