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

July 8, 2019

REVENUE MEMORANDUM ORDER NO. 35-2019

TO	:	**All Internal Revenue Officers and Others Concerned**
SUBJECT	:	**Civil Remedies for the Collection of Accounts Receivable/ Delinquent Accounts (AR/DAs)**

The Collection Manual (CM) prescribed under Revenue Memorandum Order (RMO) No. 28-2012 includes among others, the collection enforcement procedures which every Revenue Officer tasked to collect Accounts Receivable/Delinquent Accounts (AR/DAs) must follow. However, with the recent developments in the enforcement of civil remedies to collect these taxes where the soft approach currently being implemented no longer bears substantial impact in enhancing collection, there is a need to revise certain policies.

In order to protect the interest of the government, civil remedies provided under Section 205 of the National Internal Revenue Code (NIRC), as amended, shall immediately be pursued as soon as the "Form 40-Collectible" reports relative to the following have been received by the offices responsible in the enforcement of collection remedies:

1. List of Unpaid Revenues (Annex "A") – these are self-assessed taxes arising from dishonored check, unpaid second installment of income tax due of individual taxpayers and duly validated unpaid tax due per tax returns; and

2. List of Unpaid Tax Assessments (Annex "B") – these are tax assessments arising from investigation which have become "final and executory" in accordance with existing policies.

With the foregoing, Preliminary Collection Letter (PCL) and Final Notice Before Seizure (FNBS) shall no longer be sent to the delinquent taxpayers. Once the aforesaid reports, as well the dockets of the cases are received by the concerned office for collection enforcement, it shall validate if all the applicable fields in the said "Form 40-Collectible" reports are completely filled-out. If so, the Warrant of Distraint and/or Levy (WDL) shall immediately be issued using the current format. All other collection procedures to implement the WDL and other collection remedies as written in the Collection Manual which are still relevant shall continuously be adopted.

For strict compliance.

BUREAU OF INTERNAL REVENUE
RECEIVED
9:08 A.M.
JUL 18 2019
RECORDS MGT. DIVISION

CAESAR R. DULAY
Commissioner of Internal Revenue

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