DESIGNATION OF OFFICIALS AUTHORIZED TO SIGN WARRANTS OF DISTRAINT AND LEVY/GARNISHMENT AND DEFINING THE JURISDICTIONAL AMOUNTS, AND THE LIFTING OF THE NOTICE OF THE TAX LIENS AN...

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In order to update the delineation of authority and responsibility in the approval of Authority to Cancel Assessment (ATCA) and the Signing of Warrants of Distraint and Levy/Garnishment and the lifting of Notice of the Tax Lien and the Cancellation of the Writ of Garnishment in the National, Regional and Revenue District Offices, and to facilitate the issuance of WDLs, for an effective and efficient collection enforcement action on Accounts Receivables and in conformity with the provisions of RA-8424, the following guidelines are hereby prescribed.

Commissioner of Internal Revenue shall sign all warrants of Distraint/Levy or Writ of Garnishment, including the lifting of the Notice of Tax Liens and Cancellation of the Writ of Garnishment involving the amount of ONE MILLION AND ABOVE.

Deputy Commissioner of Internal Revenue (Operations) shall —

- Sign warrants of Distraint/Levy or Writ of Garnishment, including the lifting of the Notice of Tax Liens and Cancellation of Writ of Garnishment involving the amount of FIVE HUNDRED THOUSAND (P500,000.00) BUT NOT OVER ONE MILLION PESOS (P1.0 M).

- Approve the Authority to Cancel Assessment (ATCA) in Accounts Receivable cases involving ONE MILLION PESOS (P1.0 M) AND ABOVE.

Assistant Commissioner (ACIR) for Collection Service shall —

- Sign warrants of Distraint/Levy or Writ of Garnishment, including the lifting of the Notice of Tax Liens and Cancellation of the Writ of Garnishment, involving the amount of THREE HUNDRED THOUSAND PESOS (P300,000.00) BUT NOT OVER FIVE HUNDRED THOUSAND PESOS (P500,000.00).

- Recommend the Approval of Authority to Cancel Assessment (ATCA) in cases of Accounts Receivable involving ONE MILLION PESOS (P1.0 M) AND ABOVE.

The Regional Director shall —

- Sign warrants of Distraint/Levy or Writ of Garnishment, including the lifting of the Notice of Tax Liens and Cancellation of the Writ of Garnishment, involving the amount of ONE HUNDRED THOUSAND PESOS (P100,000.00) BUT NOT OVER THREE HUNDRED THOUSAND PESOS (P300,000.00).

- Approve Authority to Cancel Assessment (ATCA) in cases of Accounts Receivable involving below ONE MILLION PESOS (P1.0 M).

Chief, Collection Division, Regional Offices shall recommend approval of Authority to Cancel Assessment

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(ATCA) in Accounts Receivable cases involving less than ONE MILLION PESOS (P1.0 M).

Chief, Assessment Division, Regional Offices shall recommend approval of Authority to Cancel Assessment (ATCA) on cases disposed of pursuant to Section 204 of the National Internal Revenue Tax Code (NIRC) prior to their inclusion in BIR Form 40 involving LESS THAN ONE MILLION PESOS (P1.0 M).

Chief, Tax Fraud Division, and all other Operating Units tasked to investigate/audit, in the National Office shall recommend approval of Authority to Cancel Assessment (ATCA) on cases disposed of pursuant to Section 204 of the National Internal Revenue Code (NIRC) prior to their inclusion in BIR Form 40.

The Revenue District Officer shall sign warrants of Distraint/Levy or Writ of Garnishment, including the lifting of the Notice of Tax Liens and Cancellation of the Writ of Garnishment, involving the amount of ONE HUNDRED THOUSAND PESOS (P100,000.00) and BELOW.

This memorandum order supersedes Revenue Administrative Order No. 65-75 dated November 28, 1975, Delegation Order No. 2, dated March 3, 1989, RMO No. 8-94, dated February 8, 1994 and RMO No. 68-98 dated August 27, 1998, in so far as the Authority of the RDO to issue WDLs involving ONE HUNDRED THOUSAND PESOS (P100,000.00) AND BELOW.

This Order takes effect immediately.

Adopted: 28 Sept. 1998

(SGD.) BEETHOVEN L. RUALO
Commissioner of Internal Revenue

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