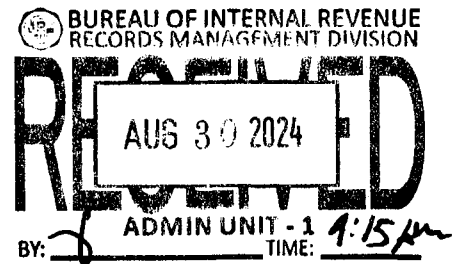




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
*National Office Building
Quezon City*



AUG 27, 2024

REVENUE MEMORANDUM ORDER NO. 033-2024

TO : All Internal Revenue Officers, Officials and Others Concerned

SUBJECT : Rules and Regulations Implementing Revenue Regulations (RR) No. 14-2024 on the Modes of Disposition of Seized/Forfeited Articles

I. BACKGROUND

In light of the increasing enforcement operations on the illicit trade of cigarettes, vape, perfumes and toilet waters, sweetened beverages, and other locally manufactured and imported articles subject to excise tax, carried out by the Bureau of Internal Revenue (BIR), leading to a congestion of offices, facilities and premises used for storage, this Order is being issued to adopt and implement uniform guidelines and procedures on the Modes of Disposition of Seized/Forfeited Articles pursuant to RR No. 14-2024.

II. OBJECTIVES

This Order is hereby issued to:

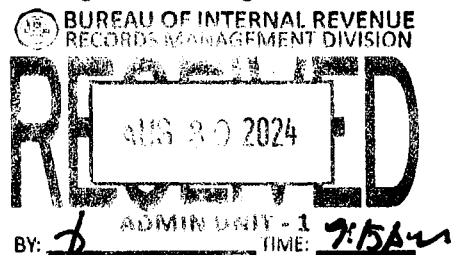
1. Adopt and implement uniform guidelines and procedures for the Modes of Disposition of Seized/Forfeited Articles pursuant to Sections 130, 131 and 225 of the National Internal Revenue Code of 1997, as amended (Tax Code), and the relevant provisions under RR No. 14-2024, in relation to Revenue Memorandum Order Nos. 40-2022 and 16-2023;
2. Ensure that Seized/Forfeited Articles shall be disposed using the appropriate and most practicable manner;
3. Ensure the proper disposition of Seized/Forfeited Articles when the sale, consumption, or use thereof would be injurious to public health or prejudicial to the enforcement of law are properly disposed;
4. Decongest the storage facilities used by the BIR; and
5. Ensure the integrity and transparency in the disposition process.

III. LEGAL BASIS

Pursuant to Section 3 of RR No. 14-2024, the following general provisions shall be observed:

A. SEIZED/FORFEITED ARTICLES SUBJECT TO EXCISE TAX DURING THE ENFORCEMENT OPERATIONS, RELATIVE TO THE UNLICENSED/ILLCIT/UNAUTHORIZED PRODUCTION, IMPORTATION, TRADE, SALE, OR POSSESSION

1. **Injurious to public health** refers to articles that pose a threat or harm to the well-being of persons, encompassing physical health risks such as illness, injury, or disease.
 - a. Tobacco products, heated tobacco products, vapor products, novel tobacco products, cigars, and cigarettes, including but not limited to, raw materials, packages, cigarette paper, tipping paper, cigarette filter tips, ingredients, used for their production;
 - b. Distilled spirits, wines and fermented liquors, including but not limited to, raw materials, packages, ingredients, used for their production; and
 - c. Sweetened beverages, including but not limited to, raw materials, packages, ingredients, used for their production.
2. **Prejudicial to the enforcement of the law and other regulated articles** refers to articles that obstruct or undermine the effective implementation of tax laws and revenue issuances. These include articles that facilitate evasion of taxes or impede the implementation of laws and revenue issuances.
 - a. Non-essential goods, such as but not limited to perfumes and toilet waters, jewelries, yachts and other vessels intended for pleasure or sports;
 - b. Manufactured oils and other fuels;
 - c. Automobiles;
 - d. Mineral products;
 - e. Machinery, equipment, apparatus, mechanical contrivances, and removable fixture of any sort used for their production; and
 - f. All other articles subject to excise tax, which have been manufactured or removed in violation of this Code, as well as dies for the printing or making of internal revenue stamps and labels which are in imitation of or purport to be lawful stamps, or labels.



g. All other Seized/Forfeited Articles in violation of the Tax Code.

(Collectively referred to as “Seized/Forfeited Articles.”)

The abovementioned Seized/Forfeited Articles shall be disposed through the modes of disposition enumerated in Section IV below.

B. MODES OF DISPOSITION

Seized/Forfeited Articles referred to in the preceding section may be disposed in any of the following manner:

1. **Public Auction** – refers to a mode of sale being made on behalf of the government in which Seized/Forfeited Articles are being sold to multiple buyers thru competitive bidding where the potential buyers are given equal chance to compete on the basis of their bid prices/offers which should be equal to or more than the set minimum bid/floor price.

This mode of disposition shall apply to articles mentioned in Section III (A) (2) (a), (b), (c), and (d).

2. **Negotiated or Private Sale** — refers to the sale of Seized/Forfeited Articles remain unsold after the conduct of two (2) failed public auctions, subject to prior approval of the Secretary of Finance. In the case of personal properties, however, the foregoing requirements of two (2) failed public biddings and approval of the Secretary of Finance can be dispensed with for purposes of entering into a negotiated or private sale of Seized/Forfeited Articles.

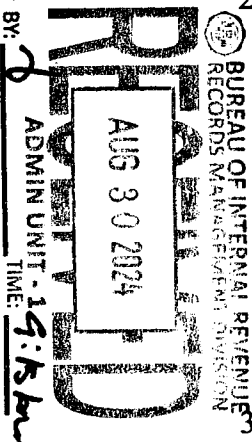
This mode of disposition shall apply to articles mentioned in Section III (A) (2) (a), (b), and (c), and (d).

3. **Official Use of the BIR** – Seized/Forfeited Articles subject to disposition, which remain unsold after at least two (2) public auctions and are suitable for official use to promote intensive collection of taxes, may be declared by the CIR for official use of the BIR, subject to the approval of the Secretary of Finance.

This mode of disposition shall apply to articles mentioned in Section III (A) (2) (c).

4. **Donation** – refers to the donation to another government agency after the approval of the Secretary of Finance, which remain unsold after at least two (2) public auctions, upon recommendation of the CIR. This mode of disposition shall only be resorted after it has been determined that the Seized/Forfeited Articles are not suitable for official use of the BIR.

This mode of disposition shall apply to articles mentioned in Section III (A) (2) (c).



5. **Destruction** – refers to the process of removal, disposal, and any other processes that render the Seized/Forfeited Articles unusable, in an appropriate and most practicable manner, upon the order of the CIR or his/her duly authorized representative, if such are injurious to public health or prejudicial to the enforcement of the law.

This mode of disposition shall apply to articles mentioned in Section III (A) (1) (a), (1) (b), (1) (c), (2) (e), and 2 (f), except raw materials.

The CIR has the final authority to decide on the appropriate mode of disposal for items falling under Section III (A) (2) (g), and raw materials mentioned above, upon the recommendation of the Disposition Committee.

The Disposition Committee, as constituted in the succeeding Section, shall ensure that the manner of all modes of disposition is compliant with all environmental laws, rules and regulations.

IV. POLICIES

- A. For purposes of this Order, a BIR DISPOSITION COMMITTEE shall be composed of two (2) Teams and constituted by the following officers who shall be responsible in the conduct of the undertaking:

Team I:	Large Taxpayers
Head:	Assistant Commissioners (ACIR), LTS
Co-Head:	ACIR, Enforcement and Advocacy Service (EAS)
Asst. Head:	HREA, LTS-Excise
Co-Asst. Head:	HREA, EAS
	Chief, NID and/or his/her Representative
Members:	Chief, ELTFOD and/or his/her Representative
	Excise LT Audit Division Representative
	Excise Tax Areas (EXTA) Representative
Team II:	Non-Large Taxpayers
Head:	Concerned Regional Director
Asst. Head:	Concerned Assistant Regional Director
Members:	Chief, Regional Investigation Division and/or his/her Representative
	Representative from the Regional Legal Division
	Representative from Revenue District Office (RDO)
	EXTA Representatives, if any

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All recommendations of the Non-Large Taxpayers Committees shall be subject to the approval of the Deputy Commissioner, Operations Group (DCIR-OG).

B. FUNCTIONS OF THE DISPOSITION COMMITTEE

The Disposition Committee shall be tasked to perform the following functions:

1. To review the recommendation of the concerned BIR Strike Team as defined in Revenue Memorandum Order Nos. 40-2022, 16-2023, and other existing revenue issuances relevant to the modes of disposition;
2. To recommend to the CIR the appropriate mode of disposition;
3. To recommend to the CIR the engagement of the service contractor who will perform the destruction as a mode of disposition, if any;
4. To prepare the recommendation for the issuance of the Order of Disposition for the approval or disapproval of the CIR; and
5. Perform other related functions as may be directed by the CIR.

C. SERVICE CONTRACTOR

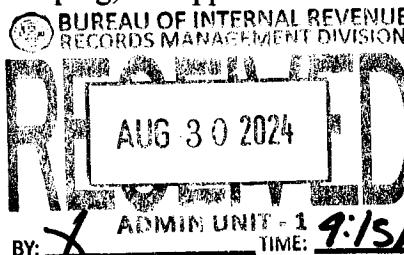
The concerned BIR Strike Team may hire a third-party service contractor through the most appropriate and convenient mode of procurement in accordance with the 2016 Revised Implementing Rules and Regulations of Republic Act No. 9184, otherwise known as the Government Procurement Reform Act, to destroy the Seized/Forfeited Articles. The following conditions shall be met:

1. It must be an independent third-party, not directly or indirectly connected with the taxpayer/possessor from whom the Seized/Forfeited Articles were confiscated or the manufacturer/producer of the Seized/Forfeited Articles;
2. The process of destruction that will be adopted by the service contractor must be compliant with existing laws, rules and regulations; and
3. The service contractor should be able to provide the machines/tools to be used through the following modes of destruction: rendering, crushing, thermal decomposition, breaking, shredding, pyrolysis, dumping, if applicable and deemed as most practicable among other modes.

V. GUIDELINES AND PROCEDURES

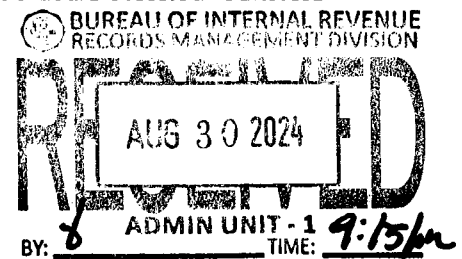
A. Preparation of the Memorandum Report

Upon the verification of the propriety of the Seized/Forfeited Articles, the concerned BIR Strike Team shall prepare a Memorandum Report recommending the disposition of the Seized/Forfeited Articles and the recommended mode of



disposition to the Disposition Committee, duly signed by the appropriate Head of the BIR Strike Team, with the following details and attachments:

1. Inventory List and Nature of Seized/Forfeited Articles or machineries/equipment to be destroyed, including their packaging and markings for Disposition, if any;
2. Apprehension Slip/s;
3. Factual circumstances and legal basis or justification for the disposition of Seized/Forfeited Articles;
4. Clearance to Dispose the Seized/Forfeited Articles from the Enforcement and Advocacy Service/Legal Division of the Revenue Region, stating that there is no legal impediment for the disposition of the Seized/Forfeited Articles (Clearance to Dispose);
5. Recommended Mode of Disposition;
6. Letter of Withdrawal and Disposition (Annex "A");
7. If not all of the Seized/Forfeited Articles will be subject to disposition, the representative quantity (representative sample) of the total Seized/Forfeited Articles for segregation shall be kept under custody, while the rest of the Seized/Forfeited Articles shall be disposed in the manner prescribed in this Order. A Certificate of Seized/Forfeited Articles or Evidence (Annex "B") shall be issued pertaining to the remaining evidence left at the storage facility; and
8. Other supporting documents to prove the material facts and reasons stated in the memorandum report.



B. Representative Sample

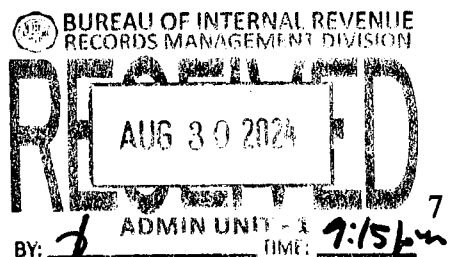
1. The concerned BIR Strike Team shall submit a request to the EAS/Regional Legal Division for a Clearance to Dispose, specified in Section V (A) (4).
2. The EAS/Regional Legal Division shall issue a Clearance to Dispose by determining (i) whether the Seized/Forfeited Articles to be destroyed are subject of a pending criminal or civil proceedings in any judicial court; and (ii) whether the Seized/Forfeited Articles subject of the request can be disposed of or not. The Clearance to Dispose shall be issued within five (5) working days of receiving the request.
3. If there are no pending criminal or civil proceedings in any judicial court, representative samples equivalent to three percent (3%) of the total Seized/Forfeited Articles for each brand/class/kind shall be retained and

preserved by the BIR Strike Team. However, if the preservation of representative samples is physically impossible, a Certification by the BIR Strike Team shall be obtained stating the facts and circumstances why the representative samples cannot be preserved.

4. If there is a pending criminal or civil proceeding in any judicial court, proper leave of court for disposition shall be filed with the recommendation for the retention of the appropriate representative samples. No disposition shall commence without having received any resolution before the courts.
5. In cases where the tax liabilities have been fully paid and there are no pending criminal or civil proceedings in any judicial court, the BIR Strike Team may proceed with the disposal of all Seized/Forfeited Articles in accordance with this Order. In this case, the BIR Strike Team is not required to retain and preserve representative samples.

C. Order of Disposition

1. Seized/Forfeited Articles shall be disposed of pursuant to the provisions of Sections 131 and 225 of the Tax Code.
2. The Memorandum Report, together with all documentary requirements, shall be forwarded to the concerned Head of the Disposition Committee by the concerned BIR Strike Team at least ten (10) working days before the proposed scheduled date of disposition of the Seized/Forfeited Articles.
3. If the Disposition Committee concurs with the position of the BIR Strike Team, it shall cause the preparation of the Order of Disposition (Annex "C") within five (5) working days from the receipt of the report. Otherwise, it shall return the Memorandum Report and all the documentary requirements together with the Disposition Committee's findings/instructions.
4. The Head of the Large Taxpayers Disposition Committee shall forward the entire docket to the Office of the Commissioner for the approval/disapproval of the recommendation.
5. The concerned Head of the Non-Large Taxpayers Disposition Committee shall forward the entire docket to the Office of the Deputy Commissioner, Operations Group, recommending the approval/disapproval of the Order of Disposition. Upon recommending the approval of the Order of Disposition, the entire docket shall be forwarded to the Office of the Commissioner, for the approval/disapproval of the recommendation.



D. Disposition Proper

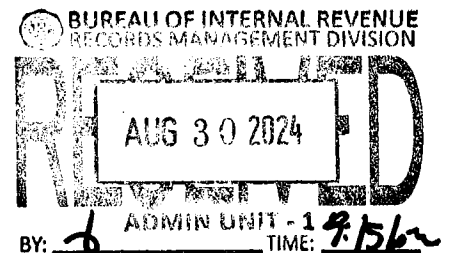
Pursuant to Section 3(B) of RR No. 14-2024, the Seized/Forfeited Articles may be disposed in any of the following manner:

1. Public Auction

- a. Disposal of the Seized/Forfeited Articles shall be done by the following Offices:
 - i. Regional Collection Division, for Non-Large Taxpayers; and
 - ii. Large Taxpayers Collection Enforcement Division (LTCED), for Large Taxpayers.

The Office which has jurisdiction over the subject of the Seized/Forfeited Articles shall be the one to dispose the same.

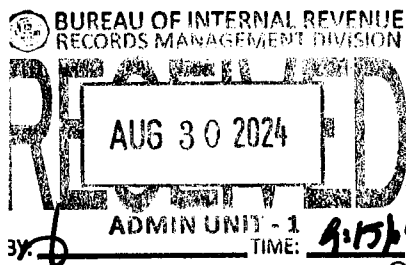
- b. A Bids and Awards Committee (BAC) shall be created by the concerned Regional Office/Service for the purpose of the disposal of the Seized/Forfeited Articles, pursuant to the provisions of RMO No. 29-2022.
- c. The public auction sale of the Seized/Forfeited Articles shall be done on an "AS IS WHERE IS BASIS." Disposal shall be by lot or on a per item basis, whichever is deemed most beneficial to the government and practicable by the concerned BAC.
- d. Prior Notice of Sale (NOS) shall be required by posting of the NOS in not less than two (2) public places in the municipality or city where the seizure/forfeiture was made. One place for the posting of NOS shall be at the office of the Mayor of the city or municipality where the Seized/Forfeited Article is located.
- e. The auction sale shall be conducted on the date, time and place specified in the NOS. The NOS shall contain the following information:
 - i. Place of Sale;
 - ii. Date and Time of Sale;
 - iii. Owner of the Seized/Forfeited Articles;
 - iv. Description of Seized/Forfeited Article;
 - v. Amount of Minimum Bid; and
 - vi. Authorized Signatory.



- f. The sale of Seized/Forfeited Articles in a public auction shall be done through sealed bids to be witnessed by a representative of the Commission on Audit (COA). The COA representative shall be invited to attend and

witness the auction sale. However, if the COA representative fails to attend, the auction sale may still proceed and shall be considered valid.

- g. To have a valid bidding process, there should be at least one (1) participating bidder for each and every item or parcel of lot being auctioned.
- h. Any person, natural or juridical, may participate in the bidding, and those disqualified under existing laws, rules and regulations, including employees of the BIR and their relatives up to the fourth (4th) degree of consanguinity or affinity, shall not be allowed to participate thereto.
- i. The registered bidder who submits the highest bid shall be declared as the winning bidder, and shall be awarded the auctioned item. In case of tie-bids, a new sealed bidding shall be immediately conducted until such time that the same is broken.
- j. The Minimum Bid/Floor Price shall be the appraised value determined by an appropriate independent appraiser contracted by BIR.
- k. A bid bond equivalent to 10% of the minimum bid price per item/lot shall be required from each bidder which shall accompany the Application for Bid, which shall form part of the payment of the winning bidder. The bid bond may be:



- i. Manager's check, payable and duly issued in the name of the "Bureau of Internal Revenue";
- ii. Cash in Philippine currency; or
- iii. Combination thereof.

Only the bid bond of the winning bidder shall be issued a corresponding Official Receipt by the Revenue Collection Officer/Special Collecting Officer (RCO/SCO). The amount of bid bonds posted by losing bidders shall be returned immediately after the public auction of a particular property.

Posting or presenting a bid bond in an amount less than 10% of the floor/minimum bid price automatically disqualifies the prospective bidder from participating in the scheduled public auction.

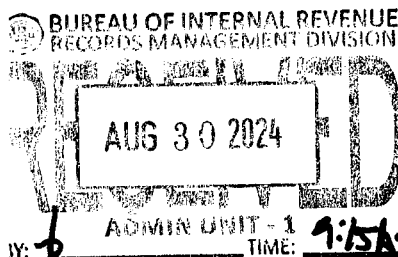
- l. After two (2) days of conducted auction, the winning bidder must pay the remaining bid amount. Failure to pay the full amount of bid will result to the forfeiture of the 10% bid bond.
- m. The following expenses and obligations shall be paid from the proceeds of the sale:

- i. Taxes and other charges due to the government;
 - ii. Government storage charges;
 - iii. Maintenance and preservation of the Seized/Forfeited Articles;
 - iv. Cost of publication; and
 - v. All other expenses incurred prior to the auction sale.
- n. All proceeds from sales through public auction after the deduction of expenses and obligations shall be deposited in the Forfeiture Fund.
- o. The Forfeited Fund shall be in the name and managed by the BIR, subject to the usual government accounting rules and regulations, to utilize it for the following purposes:
 - i. To facilitate disposition proceedings other than by public auction; and
 - ii. To enhance investigation and enforcement capability of the BIR.

This shall be subject to the approval of the Department of Finance (DOF) and the Department of Budget and Management (DBM), upon the recommendation of the BIR.

2. Negotiated or Private Sale

- a. Negotiated or private sale of the Seized/Forfeited Articles shall be resorted to after two (2) failed public biddings, as discussed in the immediate preceding section, subject to the approval of the Secretary of Finance. In the case of personal properties, however, the foregoing requirements of two (2) failed public biddings and approval of the Secretary of Finance can be dispensed with for purposes of entering into a negotiated or private sale of Seized/Forfeited Articles.



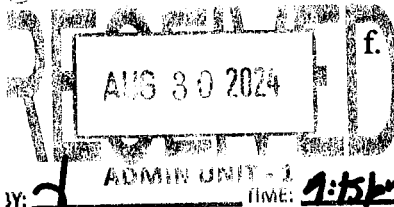
- b. The BIR Strike Team shall prepare a recommendation on applications/offers of negotiated or private sale of Seized/Forfeited Articles after two (2) failed consecutive biddings and submit the same to the concerned Head of the Disposition Committee for necessary review and evaluation.
 - c. The concerned Head of the Disposition Committee shall forward to the CIR the request for DOF authority for negotiated or private sale of Seized/Forfeited Articles, as the case may be, for final review and approval.
 - d. The CIR shall recommend for the approval by the Secretary of Finance the offer for negotiated or private sale of Seized/Forfeited Articles, as the case may be.
 - e. Any person, natural or juridical, may participate in the negotiated sale, except those disqualified under existing laws, rules and regulations, including

employees of the BIR and their relatives within the fourth (4th) degree of consanguinity or affinity.

3. Donation

- a. Seized/Forfeited Articles subject to disposition may be donated by the Commissioner, upon approval of the Secretary of Finance.
- b. The concerned Head of the BIR Strike Team shall prepare a recommendation for donation of the Seized/Forfeited Articles and submit the same to the Disposition Committee for necessary review and evaluation.
- c. The concerned Head of the Disposition Committee shall forward to the CIR the approving recommendation for donation. The CIR will then identify the individual/entity (donee) to whom the Seized/Forfeited Articles will be donated.
- d. The concerned Head of the Disposition Committee shall prepare a memorandum for the CIR addressed to the Secretary of Finance nominating the donee chosen by the CIR.
- e. The CIR shall recommend for the approval by the Secretary of Finance the donation of Seized/Forfeited Articles.
- f. Upon having obtained the approval of the Secretary of the Finance, the concerned Head of the Disposition Committee shall return the entire docket to the BIR Strike Team, with the instruction to prepare the corresponding Deed of Donation, to be signed by the CIR (donor) and the donee.

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4. For Official Use of the BIR

- a. Seized/Forfeited Articles subject to disposition, which remain unsold after at least two (2) public auctions and are suitable for official use to promote intensive collection of taxes, may be declared by the CIR for official use of the BIR, subject to the approval of the Secretary of Finance.
- b. The concerned BIR Strike Team shall prepare a recommendation for official use of the BIR the Seized/Forfeited Articles, and submit the same to the concerned Head of the Disposition Committee for necessary review and evaluation.
- c. The concerned Head of the Disposition Committee shall forward to the CIR the request for DOF authority for official use of the BIR the Seized/Forfeited Articles, for final review and approval.

- d. The CIR shall recommend for the approval by the Secretary of Finance the official use of the BIR the Seized/Forfeited Articles.
- e. Upon having obtained the approval of the Secretary of the Finance, the Disposition Committee shall forward the entire docket to the Deputy Commissioner, Resource Management Group, for documentation of the beneficial use of the Seized/Forfeited Articles.

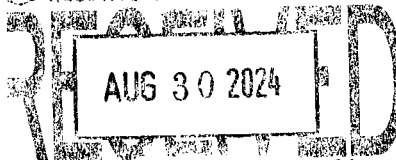
5. Destruction

The Seized/Forfeited Articles subject of destruction shall not be destroyed until at least twenty (20) days after seizure.

a. Before the Destruction Proper

- i. The date of the destruction shall be scheduled on a regular working day and within business hours.
- ii. It shall be the responsibility of the Disposition Committee to ensure all concerned offices are duly notified three (3) working days prior to the time, date, and schedule of destruction. Such notice may be sent electronically and accompanied by relevant documents, including the documentary requirements as stated below:
 - 1. Approved Order of Disposition; and
 - 2. Certificate of Clearance from the Enforcement and Advocacy Service/Legal Division.
- iii. The sending of the manual or electronic notice to the registered address or official email address, respectively, of the concerned offices and duly acknowledged by such offices shall be sufficient for purposes of notification of schedule of destruction. Likewise, manual or electronic notice shall also be provided twenty-four (24) hours in advance for any rescheduled activities resulting from the cancellation/postponement of the destruction for valid reasons, upon prior approval of the Disposition Committee.
- iv. The concerned Head of the Disposition Committee shall also be responsible for the preparation of the Notice of Destruction (Annex "D") containing information of the Seized/Forfeited Articles to be destroyed and the service contractor chosen to perform the destruction of Seized/Forfeited Articles, as the case may be. The Notice of Destruction shall be given to the taxpayer or its authorized representative, as the case may be. The non-appearance of the taxpayer or its authorized representative shall not bar the execution of destruction proceedings.

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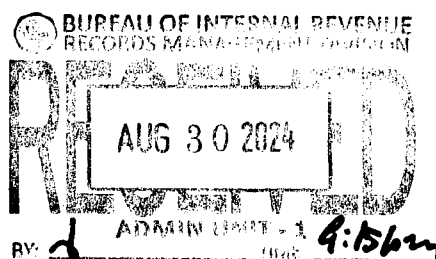


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- v. The BIR Strike Team shall submit the Letter of Withdrawal and Disposition to the Storage Facility/Office for the release and destruction of the Seized/Forfeited Articles or Evidence. The volume/quantity of withdrawal contained in the Letter of Withdrawal and Disposition should tally with the volume/quantity indicated in the Certificate of Seized/Forfeited Articles or Evidence previously issued by the Storage Facility/Office to the BIR Strike Team. In case of any discrepancy between the volumes/quantities, the BIR Strike Team shall promptly notify the Storage Facility/Office for resolution before proceeding with any release or destruction.
- vi. To enhance transparency of the destruction activities, the process of destruction may be attended by any of the following:
 - 1. BIR Strike Team or any of its members;
 - 2. CIR or his/her authorized representative;
 - 3. Representative from the Department of Finance (DOF);
 - 4. Representative from the Commission on Audit (COA);
 - 5. DCIR-OG or his/her representative;
 - 6. Representative from the Storage Facility;
 - 7. Representative from the Legal Group, BIR;
 - 8. Representative from the Media;
 - 9. Representative from other concerned government agency/ies;
 - 10. Subject or authorized representative; and
 - 11. Third party/entity in charge with the destruction.
- vii. Unless authorized by the BIR, only the above-mentioned persons shall be allowed entry to the destruction facility from the arrival of the Seized/Forfeited Articles until termination of the destruction activity.

b. During Destruction Proper

- i. The concerned BIR Strike Team shall also act as the designated Supervising Team for the destruction to ensure the faithful compliance to the Memorandum Report. All Seized/Forfeited Articles shall be under continuous guarding from the time it was released from the Storage Facility/Office until the termination of the destruction process.
- ii. Upon arrival of the Seized/Forfeited Articles for destruction at the facility of the service contactor, the Supervising Team shall order the immediate unloading and transfer of the said articles to a secured area within the facility.

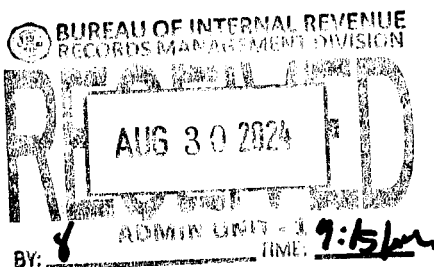


- iii. The Supervising Team shall give instructions to the service contractor to proceed with the destruction of the Seized/Forfeited Articles pursuant to the Notice of Destruction. The actual disposition of Seized/Forfeited Articles shall be undertaken during working hours, unless extended beyond working hours for some justifiable circumstances.
- iv. In the event that the destruction activity cannot be completed in one (1) day, the same shall be scheduled in a manner acceptable to both the Supervising Team and the service contractor until the total volume subject of the Notice of Destruction has been entirely destroyed or disposed of.
- v. The Supervising Team shall witness the conduct of actual destruction of Seized/Forfeited Articles. The Supervising Team shall likewise ensure that the Seized/Forfeited Articles were actually destroyed through incineration, dumping or other methods of destruction to ascertain the Seized/Forfeited Articles cannot be resold and/or used in production or operations in its original form.
- vi. Lastly, the Supervising Team shall take pictures and/or videos of the Seized/Forfeited Articles during the destruction activity for documentation purposes.

c. After Destruction Proper

- i. Upon termination of the destruction activity, the service contractor shall cause the preparation of the Completion Report (Annex "E") which shall be signed by the authorized representative of the service contractor and concurred by the members of the Supervising Team. The Completion Report shall include in detail all the activities done during the destruction process which shall include the following information/attachment:

1. Detailed description of Seized/Forfeited Articles destroyed;
2. Total number of Seized/Forfeited Articles destroyed;
3. Number of Seized/Forfeited Articles destroyed daily, as the case may be;
4. Date/s, starting time/s, and duration of the entire destruction activity;
5. Inventory Report of the subject Seized/Forfeited Articles duly prepared and certified by the concerned BIR Strike Team; and



6. All pertinent documents (including photographs and video clips) relative to the process of disposal, duly certified by the head of the Supervising Team.

ii. The Service Contractor shall also prepare in triplicate the Certificate of Destruction (Annex "F") duly signed by the authorized representative of the service contractor and concurred by any authorized BIR representative.

VI. REPEALING CLAUSE

All orders and other issuances and/or portions thereof inconsistent herewith are hereby repealed, modified, or amended accordingly.

VII. EFFECTIVITY

This Order shall take effect immediately upon approval.




ROMEO D. LUMAQUI JR.
Commissioner of Internal Revenue

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