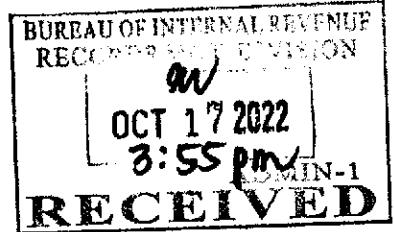




**Republic of the Philippines  
Department of Finance  
BUREAU OF INTERNAL REVENUE  
Quezon City**



October 5, 2022

REVENUE DELEGATION AUTHORITY ORDER NO. 18-2022

**SUBJECT :** Delegation to Certain Revenue Officials of the Authority to Sign Warrants of Distraint, Levy/Garnishment, Notices of Tax Liens, Encumbrance, Levy and Seizures, as well as the Lifting Thereof

**TO** : All Internal Revenue Officers and others concerned

## I. OBJECTIVES

This Order is being issued to effectively manage the collection of Accounts Receivable/Delinquent Accounts (AR/DAs) which have been increasing over the years in the National and Regional Offices. In order to intensify the collection enforcement activity by the AR/DAs handling Offices, there is a need to fully utilize the remedies provided for under Sections 206 and 207 of the Tax Code of 1997 (Code) as amended. In this light and with the institutionalization of the Arrears Management Section in the Revenue Regions who are in-charge of the collection functions, it is deemed proper to further update the delegation of authority and responsibility of revenue officials who shall sign, approve, serve and execute Warrants of Distraint, Levy/Garnishment, Notices of Tax Liens, Encumbrance, Levy and Seizures and Lifting of such Warrants and Notices.

## II. SCOPE

This Order shall cover the delegation of authority to sign/approve and serve/execute the following:

1. Warrant of Distraint and/or Levy (WDL);
  2. Warrant of Garnishment and lifting thereof;
  3. Notice of Tax Liens, Notice of Encumbrance, and lifting thereof;
  4. Notice of Levy on Real Property and lifting thereof; and
  5. Notice of Constructive Distraint of Personal Property.

### **III. DELEGATED APPROVING/SIGNING AUTHORITY**

The authority to sign and approve the documents enumerated in Subsection II hereof is hereby delegated to the following revenue officials for the proper enforcement of collection on assessment under the jurisdiction of their respective Offices:

<b>Case Description</b>	<b>Signing/Approving Officer</b>
(1) National Office (NO) Cases other than LT Cases	ACIR-Collection Service (CS) or in his absence the Head Revenue Executive Assistant (HREA)-CS
(2) Large Taxpayers Service (LT) Cases	ACIR-Large Taxpayers Service or in his absence the HREA-LTS (Programs and Compliance Group)
(3) Large Taxpayers District Office (LTDO) Cases	Chief-Large Taxpayers District Office (LTDO) or in his absence the Assistant Chief-LTDO
(4) Regional Office (RO) Cases	Regional Director or in his absence the Assistant Regional Director

The amount to be reflected in the warrants/notices shall be the total amount of delinquency tax assessed for each type of tax including surcharge and interest, except compromise penalty, against a particular taxpayer as a result of a tax investigation or audit, surveillance, etc., or for self-assessed taxes (i.e., returns filed with no payment or underpayment, dishonored checks, etc.).

#### **IV. SERVICE AND EXECUTION**

The following Offices are hereby designated to cause the service and execution of the duly approved administrative summary process abovementioned in Subsection II hereof:

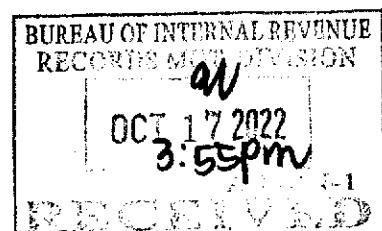
<b>Case Description</b>	<b>Designated Office</b>
(1) National Office (NO) Cases other than LT Cases	Accounts Receivable Monitoring Division (ARMD)
(2) Large Taxpayers Service (LT) Cases	LT-Collection Enforcement Division (LT-CED)
(3) Large Taxpayers District Office (LTDO) Cases	Large Taxpayers District Office (LTDO)
(4) Regional Office (RO) Cases	Regional Collection Division (RCD)

In undemanned Regional Collection Divisions/LTDOs/LTCED where difficulty in coping with the workload is experienced, request for assistance to provide auxiliary revenue officers to aid in the service and execution of the warrants/notices and other processes must be sought from the concerned Regional Offices/LTS to ensure that same have been acted upon within the period prescribed by the National Internal Revenue Code (NIRC) of 1997 as amended, existing Revenue Regulations and other issuances.

#### **V. RECORDS AND REPORTS**

A Warrant Register must be maintained by each Office designated to serve and execute the warrants of distraint, levy and garnishment. Before a copy of the warrant is furnished to the taxpayer, it must be recorded in the Warrant Register (Annex D.1 and D.2) showing the following information:

- (1) Warrant Number;
- (2) Name and address of the taxpayer;
- (3) Assessment number (including the year issued);
- (4) Total Amount Due;



- (5) Date of Issuance of Warrant;
- (6) Date the warrant was served and by whom;
- (7) Kind of Service and recipient;
- (8) Number, value and location of property seized, levied and/or distrained
- (9) Issued and Served Correspondences (Notice of Tax Lien, Notice of Levy, Notice of Encumbrance and Warrant of Garnishment);
- (10) Bank Reply;
- (11) Amount Garnished; and including
- (12) Remarks

The ARMD under the Collection Service shall exercise supervision and control and shall monitor compliance by aforementioned Offices in the conduct of the aforestated delegated authority and functions. As such, all Offices in-charge in the service and execution of summary remedies shall submit the following reports to the ARMD. Moreover, the LTDOs shall submit the said required reports to the ARMD copy furnish ACIR-LTS not later than the 15<sup>th</sup> day after the close of the month except item no. 6 which is due every 20<sup>th</sup> of the following month:

- (1) Consolidated Warrant of Distraint and/or Levy (WDL) Status Report (Annex "A")
- (2) Monthly Consolidated List of Seized Properties (Annex "B")
- (3) Monthly Report on Properties Redeemed within the Redemption Period (Annex 300-1.55)
- (4) Consolidated Report of AR/DAs Paid and Transferred to Other Offices Prior to Issuance of WDLs (Annex 300-1.59.2)
- (5) Consolidated Warrant of Distraint and/or Levy Handled for Service and Execution per Seizure Agent (Annex 300-1.59.3)
- (6) Consolidated Report of Issued Notice of Lifting (Annex "C")

#### **VI. REPEALING CLAUSE:**

This Order amends the revenue issuances or portions of the existing revenue issuances inconsistent with any of the provisions of this Order. Accordingly, revenue issuances or portions thereof pertaining to the administrative procedures to be followed in the service and execution of the aforestated summary process which are not inconsistent with the provisions of this Order shall still apply.

#### **VII. EFFECTIVITY:**

This order shall take effect immediately.

*Lilia C. Guillermo*  
**LILIA CATRIS GUILLERMO**  
 Commissioner of Internal Revenue  
**001982**

