REVENUE MEMORANDUM ORDER NO. 23-2019 issued on May 9, 2019 prescribes the policies, guidelines and procedures in the processing of applications for Tax Amnesty on Delinquencies pursuant to Republic Act No. 11213 (Tax Amnesty Act).

The Accounts Receivable Monitoring Division in the National Office shall provide the list of Accounts Receivables/Delinquent Accounts (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 Region (RR) Nos. 5, 6, 7, and 8 as basis for the issuance of the required Certificate of Tax Delinquencies/Tax Liabilities (CTD) to the taxpayer. 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.

The CTD shall be issued by the following concerned offices within five (5) days from receipt of the request/application:

<table>
<thead>
<tr>
<th>Nature of Tax Liabilities</th>
<th>Large Taxpayer</th>
<th>Non-Large Taxpayer</th>
</tr>
</thead>
</table>
| 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)/LTCED | a. Regional Collection Division - For taxpayer-applicants under the jurisdiction of RR Nos. 5, 6, 7 and 8 (Caloocan, Manila, Quezon City and Makati, respectively);  
b. 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 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 RR Nos. 1-4 and 9-19 mentioned under (a) hereof. |
<table>
<thead>
<tr>
<th>Nature of Tax Liabilities</th>
<th>Large Taxpayer</th>
<th>Non-Large Taxpayer</th>
</tr>
</thead>
</table>
| Tax liabilities covered by a pending criminal cases filed with the Department of Justice (DOJ)/Prosecutor’s Office/Courts | Prosecution Division of the National Office | a. Legal Division - For taxpayer-applicants under the jurisdiction of RR 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. |

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 request of the taxpayer provided that a copy of the Final Assessment Notice (FAN)/FLD/Final Decision on Disputed Assessment (FDDA), together with a “Sworn Declaration of No Protest Filed/Withdrawal of Protest” 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/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 (₱100.00) and Documentary Stamp Tax of Thirty Pesos (₱30.00).

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.

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. The AAB branches where the tax amnesty payments of large taxpayers shall be made are specified in the Order.

All applications for Tax Amnesty on Delinquencies shall be filed in triplicate copies with the RDO/LTD-Cebu or Davao where the taxpayer is registered, and shall be received only if the required documents specified in the Order are complete. In the case of large taxpayers (excise and regular), the same shall be received by the LTCED in the National Office.

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 Tax Amnesty Returns (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.

Notice of Issuance of ATCA shall be issued per taxpayer by the LTDs/LTCED/RCDs based on the prescribed format in the Order after the ATCA has been approved.

Lifting orders on the issued Warrant of Distraint and/or Levy (WDL), Warrants of Garnishment (WG), Notice of Tax Lien (NTLs), Notice of Tax Levy (NOLs), Notice of Encumbrance (NOEs) 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, and NOEs shall be amended to reflect the remaining tax liabilities after deducting the tax liabilities which have been covered by the TAR.

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.

Data Entry Module for the use of the RDOs/LTDs/LTCED, through their respective Collection Section or Collection Monitoring Section of LTCED, to capture data of received TARs shall be developed and deployed by the Systems Development Division within ten (10) days from the effectivity of the Order.

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 in the Order to the respective 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, if the report includes cases subject of pending criminal complaints filed with DOJ/Prosecutor’s Office or the Courts and those subject of final and executory judgment by the courts.

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 in the Order.

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