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

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September 24, 2020

**REVENUE MEMORANDUM CIRCULAR NO. 110-2020**

SUBJECT : Clarifications on the Proper Modes of Service of an Electronic Letter of Authority

TO : All Revenue Officers, Employees and Others Concerned

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Under item III.23 of Revenue Memorandum Order (RMO) No. 19-2015, the Revenue Officer (RO) authorized to conduct examination of the books of accounts of a particular taxpayer shall present/serve a copy of the electronic Letter of Authority (eLA) to the concerned taxpayer in accordance with Section 3.1.6 of Revenue Regulations No. 12-99, as amended by RR No. 18-2013. Since there are times when the concerned taxpayer or his authorized representative, or authorized officer in case of a non-individual taxpayer, could not be found in the registered address, the detailed procedures on the modes of service of assessment notices, in accordance with those prescribed in the regulations, are laid out in RMO No. 40-2019.

Considering that the said regulations cover the service of assessment notices only, there are ROs who may not be aware that the same modes of service apply to the service of an eLA despite its adoption in RMO 19-2015. Hence, clarifications for the proper service of eLA are presented below:

1. The eLA shall be served to the taxpayer through personal service by delivering personally a copy of the eLA at his registered or known address or wherever he may be found. A known address shall mean a place other than the registered address where business activities of the party are conducted or his place of residence.

   Personal or substituted service of the eLA shall be effected by the RO assigned to the case. However, such service may also be made by any BIR employee duly authorized for the purpose.

2. In case personal service is not possible, the eLA shall be served either by substituted service or by mail. However, substituted service can only be resorted to when the party is not present at the registered or known address.

   2.1 Substituted service shall be done as follows:

   2.1.1 The eLA may be left at the party's registered address, with his clerk or with a person having charge thereof.

   2.1.2 If the known address is a place where business activities of the party are conducted, the eLA may be left with his clerk or with a person having charge thereof.

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2.1.3 If the known address is the place of residence, substituted service can be made by leaving the eLA with a person of legal age residing therein.

2.1.4 If no person is found in the party's registered or known address, the Revenue Officers (ROs) concerned shall bring a barangay official and two (2) disinterested witnesses to the address so that they may personally observe and attest to such absence. The original copy of the eLA shall be given to said barangay official. (See required details of acknowledgement of receipt in item no. 4, hereof)

2.1.5 Should the party be found at his registered or known address or any other place but refuses to receive the eLA, the ROs concerned shall bring a barangay official and two (2) disinterested witnesses in the presence of the party so that they may personally observe and attest to such act of refusal. The original copy of the eLA shall be given to said barangay official. (See required details of acknowledgement of receipt in item no. 4, hereof)

"Disinterested witnesses" refer to persons of legal age other than employees of the Bureau of Internal Revenue.

2.2 Service by mail shall be done by sending a copy of the eLA through -

2.2.1 Registered mail with an instruction to the Postmaster to return the mail to the sender after ten (10) days, if undelivered; or

2.2.2 Reputable professional courier service; or

2.2.3 Ordinary mail, if no registry or reputable courier is available in the locality of the taxpayer.

3. The envelope containing the eLA, when served by registered or ordinary mail or by a reputable courier service, must be accomplished as follows:

3.1 To be printed/stamped on the lower portion of the front of the envelope

Return to Sender:

- ☐ Moved Out
- ☐ Unknown
- ☐ Refused to accept
- ☐ No One to Receive
- ☐ Insufficient Address
- ☐ Forwarding Address: _____
- ☐ Others: _____

3.2 To be printed/stamped on the backside of the envelope, the instruction

"If undelivered within ten (10) days, please return to (indicate specific BIR office and address)."



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4. For eLAs that are served to the taxpayer through personal or substituted service, the following statement shall be indicated at the back of the duplicate copy of the eLA:

**ACKNOWLEDGEMENT OF RECEIPT**

(To be accomplished by recipient)

_____
Date of Receipt

| | |
|---|---|
| Printed Name, with Position/Designation/ Relationship if Made on Behalf of the Taxpayer Named on the eLA | Signature of Person Acknowledging Receipt |
| Printed Name and Position of Barangay Official | Signature of Barangay Official |
| Signature Over Printed Name of Witness | Signature Over Printed Name of Witness |

(To be accomplished by the server)

Please check: ☐ No person found in the taxpayer's registered or known address

☐ Party refused to receive the electronic Letter of Authority

I hereby certify that the original copy of this electronic Letter of Authority was duly served by me, same having been received by _____ on the date mentioned above.

_____
Signature Over Printed Name of the Revenue Officer Who Served the eLA

5. The following documents, shall be attached to the docket of the case:

5.1 Duplicate copy of the eLA duly received by the taxpayer/authorized representative or person mentioned under item no. 2.1 hereof, in case of personal or substituted service; or

5.2 In case of service by mail, the duplicate copy of the eLA, together with the following proofs of service:

5.2.1 Registry receipt issued by the Philippine Postal Corporation (PhlPost), or the official receipt issued by the professional courier company (PCC); or

5.2.2 Registry return card or proof of delivery if mailed through the PhlPost, or proof of delivery if mailed thru PCC; or



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5.2.3 In case of undelivered eLA, the envelope containing the eLA and notice given by the postmaster to the addressee duly certified by the postmaster, or certification from the PCC stating the detailed circumstances/reason(s); or

5.2.4 Any other pertinent document executed with the intervention of the PhlPost/PCC company.

6. Service of eLAs by mail or through professional courier issued by the regional offices shall be the responsibility of the Administrative and Human Resource Management Division (AHRMD). Thus, the Chief of the AHRMD shall ensure that the return cards/proof of delivery, unclaimed envelopes and other documents mentioned in item nos. 5.4 and 5.5 above, in case of unclaimed notices, are retrieved from PhlPost/PCC and transmitted without delay to the concerned Revenue District Office.

7. Personal service shall be complete upon actual delivery of the eLA to the taxpayer or his representative. Service by registered mail is complete upon actual receipt by the taxpayer or after five (5) days from the date of receipt of the first notice of the postmaster, whichever date is earlier. Service by ordinary mail is complete upon the expiration of ten (10) days after mailing.

8. Service to the tax agent/practitioner, who is appointed or authorized by the taxpayer in accordance with existing revenue issuances, shall be deemed service to the taxpayer.

All are enjoined to give this Circular a wide publicity as possible.

**CAESAR R. DULAY**
Commissioner of Internal Revenue

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