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

philippines pay taxes

January 29, 2014

REVENUE MEMORANDUM ORDER NO. 8-2014

SUBJECT : Amendments to Revenue Memorandum Order No. 10-2013 dated April 17, 2013 on Revised Guidelines and Procedures in the Issuance and Enforcement of *Subpoenas Duces Tecum* and the Prosecution of Cases for Non-Compliance Therewith

TO : All Revenue Officials, Personnel and Others Concerned

This Order is hereby issued to amend portions of Paragraphs III and IV of Revenue Memorandum Order (RMO) No. 10-2013 relative to the Guidelines and Procedure in the issuance of *Subpoena Duces Tecum.* Sections 3.4, 3.5, 3.9, 3.13 and 3.14 of Paragraph III and Section 4.3 of Paragraph IV of the said Order are hereby amended, to read as follows:

"**III. GUIDELINES AND PROCEDURES**

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3.4 The issuance of SDT shall be requested from the following:

a. Assistant Commissioner, Enforcement and Advocacy Service – for the National Office;

b. Assistant Commissioner, Large Taxpayers Service – for taxpayers under the jurisdiction of the Large Taxpayers Service, including LTDOs;

c. Revenue Regional Directors– for the Regional Offices;

d. Any other officer duly delegated by the Commissioner.

The records of the case shall be attached to the Memorandum Report.

3.5 The Assistant Commissioner, Enforcement and Advocacy Service; Assistant Commissioner, Large Taxpayers Service, and Revenue Regional Directors, or any other officer duly delegated by the Commissioner, as the case may be, shall evaluate the request within two (2) working days from receipt, and on the basis thereof, undertake either of the following courses of action:

a. Return the case to its origin for further documentation or action;

b. Prepare and sign the corresponding SDT in two copies, the distribution of which shall be as follows:

Original - to be served to the taxpayer
Duplicate - attached to the docket of the case

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3.9 The Assistant Commissioner, Enforcement and Advocacy Service; Assistant Commissioner, Large Taxpayers Service, and Revenue Regional Directors, or any other officer duly delegated by the Commissioner, as the case may be, shall provide a corresponding serial number for each SDT issued, to be placed on the upper right portion of the SDT. The following format shall be used:

(Office Code - Year of Issuance - Series Number, which shall begin from 01 for the first SDT, to be followed by the corresponding digit in numerical order for subsequent SDTs issued.)

The Office Codes prescribed under existing issuances shall be followed.

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3.13 The SDT shall be served through personal service by delivering personally a copy of the SDT to the party 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.

a. xxx xxx xxx.

b. xxx xxx xxx…….

c. xxx xxx xxx.

The SDT should first be served to the taxpayer's registered address before the same is served to the taxpayer's known address, or simultaneously to the taxpayer's registered address and known address.

3.14 The server mentioned at paragraph 3.10 shall accomplish the bottom portion of the SDT. He shall also make a written report under oath before a Notary Public or any person authorized to administer oath under Section 14 of the NIRC, as amended, setting forth the manner, place and date of service, the name of the person/barangay official/professional courier service company who received the same and such other relevant information. The registry receipt issued by the post office or the official receipt issued by the professional courier company containing sufficiently identifiable details of the transaction shall constitute sufficient proof of mailing and shall be attached to the case docket.

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IV. ENFORCEMENT OF THE SDT

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4.3 In case there is no submission or incomplete presentation of the required books of accounts and other accounting records, the issuing office shall then forward the case to the Prosecution Division at the National Office or Legal Division at the Regional Office, as the case may be, for filing of the case. The action lawyer assigned to the case shall request the concerned revenue officers for a conference. This shall be scheduled on the fifth (5th) working day from the date set for compliance with the SDT. The revenue officers shall work jointly with the action lawyer in documenting/gathering evidence for the criminal prosecution of the individual who disobeyed the SDT."

This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue