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

FEB 22 2023

REVENUE MEMORANDUM ORDER NO. 18-2023

SUBJECT : **Amending the Policies and Procedures in the Issuance of the Authority to Cancel Assessment (ATCA) as Provided in Revenue Memorandum Order (RMO) No. 33-2018**

TO : **All Revenue Officers, Employees and Others Concerned**

The ATCA is an internal form which is being accomplished by concerned offices to document the cancellation or reduction of the tax assessments. Currently, tax assessments which have been timely protested and resulted to the amendment of the tax computation, require the preparation of this document for approval of the authorized revenue official.

In the review of the existing processes gearing towards the objective of simplifying and streamlining the same, one of the procedures identified as redundant is the issuance of ATCA relative to protested tax assessments, which undoubtedly has not become final. The end result after evaluation of the protest is communicated to the concerned taxpayer through issuance of a Final Decision on Disputed Assessment (FDDA), which is approved or recommended by the concerned Revenue Official, who is also authorized to approve ATCA.

Hence, this Order is issued to remove item III.1 (a) from among the instances requiring the issuance of ATCA as mentioned in RMO No. 33-2018. This particular item pertains to the issuance of ATCA for protested assessment which is not yet final and delinquent. All other items listed thereof shall remain to be in effect as these all pertain to tax assessments which were reported and determined "**delinquent account**" but later approved for compromise settlement, amnesty or abatement of penalties, or declared prescribed, including tax assessments determined to be invalid or worthless.

This Order shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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