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

September 28, 2007

# REVENUE MEMORANDUM ORDER NO. 30-2007

**SUBJECT : Directive to Intensify Collection of Delinquent Accounts Through the Issuance of Warrant of Distraint/ Garnishment / Levy of Personal /Real Property.**

**TO : All Internal Revenue Officers and Others Concerned.**

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In order to raise the additional revenue needed to meet the revenue goal which this Agency has been tasked to collect for this year, the same not only entails vigorous efforts in the area of intensifying tax investigation/assessment of taxpayers but this likewise necessitates pursued endeavors to convert the long standing delinquent accounts pending with the Revenue District Office, Collection Division of the Regional Offices, LT-CED of the Large Taxpayers Service, and the Collection Enforcement Division of the National Office into revenue.

In view thereof, all Chiefs/ Heads of the aforementioned Offices are hereby directed to fully utilize the summary remedies provided for by Section 207 of the 1997 National Internal Revenue Code, as amended, by issuing the Warrant of Distraint/ Levy and/or Garnishment on all delinquent accounts that are still pending with their respective Offices to be signed and approved by the concerned BIR Official based on prevailing Revenue Delegation Authority Orders.

Upon issuance thereof, revenue officers in charge of collection functions should immediately proceed in identifying the properties and specific accounts owned by and in the name of the taxpayer which shall be levied, forfeited, seized or garnished in favor of the Government. Consequently, Notice of Tax Lien and Notice of Levy shall be sent out to place such identified properties under seizure/forfeiture/garnishment as a consequence of the failure on the part of the taxpayer to pay the delinquency taxes. All revenue officers in charge of this function should ensure that proper annotations regarding the tax lien and Notice of Levy have been made unto the document evidencing the ownership of the taxpayer over such properties/ accounts. Sale of the distrained property in accordance with existing rules and regulations shall immediately follow unless full payment of delinquency taxes is received from the taxpayer.

Through this measure, it is expected that a substantial portion of the accounts receivable of the Bureau will be unloaded and that revenue collection on account thereof will increase.

All concerned revenue officers discharging collection functions are hereby enjoined to strictly comply with this directive as their performance in the months to follow will be gauged on their effectiveness to convert these receivables into actual tax collections.

(Original Signed)
**LILIAN B. HEFTI**
Commissioner of Internal Revenue

Rmo issuance of warrants 09-28-07