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

December 19, 2007

REVENUE MEMORANDUM ORDER NO. 41-2007

SUBJECT : Supplemental Provision to RMO 39-2007

TO : All Internal Revenue Officers and Others Concerned.

I. Objective - This Order is being issued in order to supplement Revenue Memorandum Order No. 39-2007 on the subject of those who are authorized to issue warrants of distraint, garnishment, and/or levy for and in behalf of the Commissioner of Internal Revenue.

II. Supplemental Provision to Section III of Revenue Memorandum Order No. 39-2007 -

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"The Regional Director as mentioned in the preceding paragraph shall likewise refer to the concerned Head of Office of the Large Taxpayers Service (LTS) such as the Assistant Commissioner of Internal Revenue, LTS and/or its Head Revenue Executive Assistants (HREAs) of its respective Groups."

III. Effectivity Clause. - This Order takes effect immediately.

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