BUREAU OF INTERNAL REVENUE
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RECORDS MGT. DIVISION

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

January 27, 2021

REVENUE MEMORANDUM ORDER NO. 8-2021

SUBJECT: **Providing new Policies and Procedure in the Issuance of the Notice of Denial of the Application for Compromise Settlement Cases by the Concerned Regional Offices as well as the Issuance of the Authority to Cancel Assessment and Certificate of Approval for Applications Duly Approved by the National Evaluation Board**

TO: All Internal Revenue Officers and Others Concerned

I. BACKGROUND:

This Order is issued to provide procedures to lessen the time that the docket will be travelling to and from the head office and to harmonize existing policies and procedures in the issuance of the Notice of Denial (NOD), Certificate of Availment (CA) and Authority to Cancel Assessment (ATCA).

II. POLICIES AND PROCEDURES

A. NOTICE OF DENIAL

All Notices of Denial (NOD) on applications for compromise settlement that resulted from the deliberations conducted by Regional Evaluation Board (REB) involving basic deficiency tax of **P500,000.00** and below shall be signed by the concerned Regional Director. NOD for Cases involving more than **P500,000.00** basic tax shall be signed by the Commissioner of Internal Revenue.

B. CERTIFICATE OF AVAILMENT

All Certificates of Availment (CA) on applications for compromise settlement duly approved by the National Evaluation Board (NEB) including cases subject of Judicial Compromise Agreement (JCA) shall be signed by the Assistant Commissioner of the Collection Service, except those involving large taxpayers cases, which shall be signed by the Assistant Commissioner of the Large Taxpayers Service. The duly signed CA together with the entire docket of the case shall then be transmitted back to the concerned office having jurisdiction thereto.

The concerned office shall prepare the corresponding Notice of Lifting on the issued Warrants and Notices, if applicable and update the office records of the liability of the taxpayer in the General Control Ledger (GCL).

C. AUTHORITY TO CANCEL ASSESSMENT

All Authority to Cancel Assessments (ATCA) on applications for compromise settlement duly approved by the NEB shall be signed by the concerned Regional Director or the Assistant Commissioner where the case originated.

III. TRANSITORY PROVISIONS

All applications for compromise settlement with NOD for signature of the Commissioner of Internal Revenue that were already transmitted to and pending with the office of the ARMD before the effectivity of this Order shall be acted upon by that office.

IV. REPEALING CLAUSE

All previous issuances which are inconsistent herewith are hereby amended or modified accordingly.

V. EFFECTIVITY

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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