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

March 6, 2023

REVENUE REGULATIONS NO. 11-2023

SUBJECT : PRESCRIBING THE USE OF ELECTRONIC MAIL (E-MAIL) AND ELECTRONIC SIGNATURE AS ADDITIONAL MODE OF SERVICE OF THE WARRANT OF GARNISHMENT PURSUANT TO SECTION 208 IN RELATION TO SECTION 244 OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. BACKGROUND. – Traditionally, Warrants of Garnishment (WGs) against the deposits of delinquent taxpayers are issued and served physically, or *via* constructive/substituted means, to the concerned depositary banks. For the past years, collection personnel mandated to serve WGs were confronted with the different challenges in the pursuit of their specific function. Therefore, the service, thru electronic mail (e-mail) and the use of electronic signature, of the WGs is necessary in order to exhaust the benefits of this modern day technology. Such innovation shall result into a speedy, efficient, and more effective way of determining and collecting the assets of delinquent taxpayers.

SECTION 2. SCOPE AND LEGAL BASIS. – Pursuant to Section 244, in relation to Section 245, of the National Internal Revenue Code of 1997, as amended, and taking into account Republic Act (RA) No. 8792, or the *Electronic Commerce Act of 2000*,[1] the *Rules on Electronic Evidence*[2] as well as the *2019 Amendments to the 1997 Rules of Civil Procedure*,[3] these Regulations are hereby promulgated for the purpose of implementing Section 208, in relation to Section 209 of the same Code, regarding the authority of the Commissioner of Internal Revenue to enforce collection of delinquent internal revenue tax liabilities, in

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1 Electronic document shall have the legal effect, validity or enforceability as any other document or legal writing; and, that for evidentiary purposes, an electronic document shall be the functional equivalent of a written document under existing laws.

2 E-mails, digital signatures and other e-documents are now admissible as evidence in court.

3 Court may electronically serve orders and other documents to all the parties in the case, which shall have the same effect and validity as provided in the Rules.

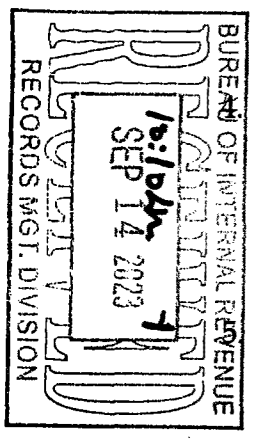
particular, the use of electronic mail (e-mail) and electronic signature as additional mode of service of the WGs.

SECTION 3. GENERAL POLICIES AND GUIDELINES. – The following Revenue Officers and employees are hereby mandated to observe and perform the following general policies and guidelines in order to implement service thru e-mail of the WGs as additional mode of service:

1. The Regional Director concerned, Assistant Commissioner-Collection Service (CS), Assistant Commissioner-Large Taxpayers Service (LTS), and Chief, Large Taxpayers District Offices (LTDOs), shall issue and electronically sign the WGs issued against the deposits of the delinquent taxpayer;

2. The Collection Division concerned, Accounts Receivable Monitoring Division (ARMD), LT-Collection Enforcement Division (LTCED), and the LTDO concerned shall use the Office's official electronic mail address to transmit and serve the signed WGs to the Bank Head Offices and Bank Branches within the locality of the registered taxpayer simultaneously, showing the details of the tax liabilities of the taxpayers over which the corresponding WGs are based and issued;

3. Bank Head Offices and Bank Branches are required to provide their official email address, if not yet available, to the concerned BIR office where they are registered;



Service thru e-mail is complete at the time of such e-mail is made, or, when available, at the time that the electronic notification of service of the WGs is sent. The Collection Division, ARMD, LTCED, and the LTDOs concerned, however, may request for an acknowledgement receipt of the signed WGs from the authorized official of the concerned banks;

As proof of service, the concerned BIR official or employee who sent the e-mail shall execute an Affidavit of Service, with a printed proof of transmittal. This shall be attached to the records of the docket of the case, together with the copy of the signed WGs sent *via* e-mail;

6. The Collection Division, ARMD, LTCED, and the LTDOs concerned shall request from the concerned banks to facilitate and act expeditiously on the issued WGs and send the corresponding reply thru the official e-mail address of the BIR. Immediately thereafter, a copy of the served WGs together with the acknowledgement receipt shall be sent to the concerned delinquent taxpayer thru his/her/its e-mail address, if applicable, and thru registered mail in the registered address indicated in the Integrated Tax System (ITS) and/or Internal Revenue Integrated System (IRIS);

7. The Collection Division, ARMD, LTCED and the LTDOs concerned shall send a claim letter for the garnished amount, if any, *via* e-mail addressed, to the concerned banks and issue Authorization Letter to the handling Revenue Officer to collect the said garnishable amount, and claim the manager's check corresponding to deposit/s of the taxpayer under garnishment pursuant to the information electronically transmitted to the BIR by the concerned banks;

8. The Revenue Officer concerned shall remit the check in payment of the tax liability/s of the taxpayer to the authorized agent bank where the taxpayer's business is located.

SECTION 3. SEPARABILITY CLAUSE. – If any provision of these Regulations is declared invalid by a competent court, the remainder of these Regulations or any provision not affected by such declaration of invalidity shall remain in force and effect.

SECTION 4. REPEALING CLAUSE. The pertinent provisions of any regulations and other relevant revenue issuances inconsistent herewith are hereby repealed, modified, or amended accordingly.

SECTION 5. EFFECTIVITY. - These regulations shall take effect fifteen (15) days following its publication in the Official Gazette or in a newspaper of general circulation.

BENJAMIN E. DIOKNO
Secretary of Finance
AUG 31 2023

Recommending Approval:

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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