

REVENUE MEMORANDUM ORDER NO. 8-2021 issued on February 17, 2021 provides new policies and procedure in the issuance of the Notice of Denial of Application for Compromise Settlement cases by the concerned regional offices as well as the issuance of Authority to Cancel Assessment and Certificate of Approval for applications duly approved by the National Evaluation Board (NEB).

All Notices of Denial (NOD) on applications for compromise settlement that resulted from the deliberations conducted by the Regional Evaluation Board, which involves basic deficiency tax of ₱ 500,000.00 and below shall be signed by the concerned Regional Director while NOD cases involving more than ₱ 500,000.00 basic tax shall be signed by the Commissioner of Internal Revenue.

All Certificates of Availment (CA) on applications for compromise settlement duly approved by the 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).

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.

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