

REVENUE REGULATIONS NO. 11-2023 issued on September 14, 2023 prescribes the use of electronic mail (e-mail) and electronic signature as additional mode of service of the Warrant of Garnishment (WG) pursuant to Section 208 in relation to Section 244 of the National Internal Revenue Code of 1997, as amended.

The following Revenue Officers and employees are 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:

- a. 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;
- b. The Collection Division concerned, Accounts Receivable Monitoring Division (ARMD), LT-Collection Enforcement Division (LTCED), and the LTDO concerned shall use the Office's official e-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;
- c. Bank Head Offices and Bank Branches are required to provide their official e-mail address, if not yet available, to the concerned BIR office where they are registered;
- d. 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;
- e. 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;
- f. 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);
- g. 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;

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