



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

NOV 29 2024

REVENUE REGULATIONS NO. 012-2025

SUBJECT : Further Amending Section 5 of Revenue Regulations (RR) No. 3-69, Relative to the Due Process Requirement in the Service and Execution of Summary Remedies

TO : All Internal Revenue Officers and Others Concerned

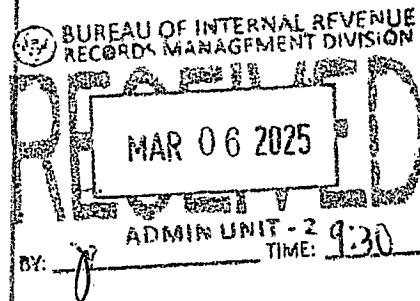
**SECTION 1. Scope.** – Pursuant to the provisions of Sections 244 and 245 in relation to Sections 207 and 208 of the National Internal Revenue Code of 1997 (Tax Code), as amended, this Regulation is hereby promulgated to amend the provisions of Revenue Regulations (RR) No. 3-69.

**SECTION 2. Amendment.** – Section 5 of RR No. 3-69 is hereby amended pertaining to the pertinent provision of Section 5 (a) and shall include additional provision related to the service of warrants and notices to taxpayers who have resurfaced that were previously identified as Cannot Be Located (CBL) under the circumstances prescribed in the existing revenue issuances, to wit:

**“SECTION 5. Due Process Requirements in the Enforcement of Summary Remedies**

**(a) Service and Execution of Warrants and Notices.** The Revenue Officer designated to serve the Warrant of Dstraint and/or Levy (WDL) shall serve the same personally upon the delinquent taxpayer himself/herself or his/her authorized representative, or to a member of his/her household of legal age with sufficient discretion, and shall require the same to acknowledge the receipt of the warrant by voluntarily signing his/her name on the receipt portion of the warrant, for individual taxpayer. For corporation, the WDL shall be served to the President, Vice President, Manager, Treasurer or Comptroller or to any responsible person of the corporation who customarily receives correspondence for the corporation. In cases, however, where the taxpayer (individual or corporation) refuses to receive the WDL or is absent from his/her given address, the WDL shall be constructively served by requiring two (2) credible witnesses who are not BIR employee preferably barangay officials, to sign in the acknowledgement receipt portion of the warrant and require a copy the identification card as a proof of witness and leave the duplicate copy of the warrant at the premises of the taxpayer. A copy of the WDL which was previously served constructively shall be sent thru registered mail and/or electronic mail to the delinquent taxpayer.

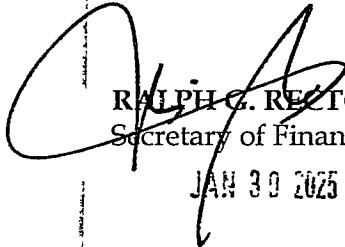

xxx      xxx      xxx




(c) Service of warrants and notices in case Taxpayer Previously Reported and Published as CBL has Resurfaced. - For purposes of this Section, the term "resurfaced" shall mean that the taxpayers personally appear before any Office of this Bureau of Internal Revenue (BIR), or their whereabouts are known to the BIR through an informant, and other legal means. In such, reappearance, issued WDL together with the copies of the served Warrants of Garnishment, Notice of Levy, Notice of Tax Lien, Notice of Encumbrance and other correspondences shall be simultaneously served to such delinquent taxpayer or his/her authorized representative.

SECTION 3. Repealing Clause. - All existing rules and regulations or parts thereof inconsistent with any provisions of these Regulations are hereby repealed, amended, or modified accordingly.

SECTION 4. Effectivity. - These Regulations shall take effect immediately upon publication in the BIR Official Website.

  
RALPH C. RECTO  
Secretary of Finance  
JAN 30 2025  


Recommending Approval:

  
ROMEO D. LUMAQUI JR.  
Commissioner of Internal Revenue



BUREAU OF INTERNAL REVENUE  
RECORDS MANAGEMENT DIVISION  
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