

**[BIR REVENUE MEMORANDUM ORDER NO. 76-98,
September 28, 1998]**

**DESIGNATION OF OFFICIALS AUTHORIZED TO SIGN WARRANTS
OF DISTRRAINT AND LEVY/GARNISHMENT AND DEFINING THE
JURISDICTIONAL AMOUNTS, AND THE LIFTING OF THE NOTICE
OF THE TAX LIENS AND THE CANCELLATION OF THE WRIT OF
GARNISHMENT AND AUTHORITY TO CANCEL ASSESSMENT
(ATCA)**

In order to update the delineation of authority and responsibility in the approval of Authority to Cancel Assessment (ATCA) and the Signing of Warrants of Distrainment and Levy/Garnishment and the lifting of Notice of the Tax Lien and the Cancellation of the Writ of Garnishment in the National, Regional and Revenue District Offices, and to facilitate the issuance of WDLs, for an effective and efficient collection enforcement action on Accounts Receivables and in conformity with the provisions of RA-8424, the following guidelines are hereby prescribed.

Commissioner of Internal Revenue shall sign all warrants of Distrainment/Levy or Writ of Garnishment, including the lifting of the Notice of Tax Liens and Cancellation of the Writ of Garnishment involving the amount of ONE MILLION AND ABOVE.

Deputy Commissioner of Internal Revenue (Operations) shall —

- a. Sign warrants of Distrainment/Levy or Writ of Garnishment, including the lifting of the Notice of Tax Liens and Cancellation of Writ of Garnishment involving the amount of FIVE HUNDRED THOUSAND (P500,000.00) BUT NOT OVER ONE MILLION PESOS (P1.0 M).
- b. Approve the Authority to Cancel Assessment (ATCA) in Accounts Receivable cases involving ONE MILLION PESOS (P1.0 M) AND ABOVE.

Assistant Commissioner (ACIR) for Collection Service shall —

- a. Sign warrants of Distrainment/Levy or Writ of Garnishment, including the lifting of the Notice of Tax Liens and Cancellation of the Writ of Garnishment, involving the amount of THREE HUNDRED THOUSAND PESOS (P300,000.00) BUT NOT OVER FIVE HUNDRED THOUSAND PESOS (P500,000.00).
- b. Recommend the Approval of Authority to Cancel Assessment (ATCA) in cases of Accounts Receivable involving ONE MILLION PESOS (P1.0 M) AND ABOVE.

The Regional Director shall —

- a. Sign warrants of Distrainment/Levy or Writ of Garnishment, including the lifting of the Notice of Tax Liens and Cancellation of the Writ of Garnishment, involving the amount of ONE HUNDRED THOUSAND PESOS (P100,000.00) BUT NOT