

**[BIR REVENUE MEMORANDUM ORDER NO. 39-
2007, December 12, 2007]**

**ISSUANCE OF WARRANTS OF DISTRRAINT AND GARNISHMENT,
AND/OR LEVY ON DISPUTED ASSESSMENTS FINALLY DECIDED
BY THE BUREAU AGAINST THE TAXPAYER ON ASSESSMENTS
UPHELD BY THE COURT OF TAX APPEALS***

* Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City.



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