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Revenue Memorandum Circular No. 141-2019
Reiterating the salient points arising from RMC
No. 14-16 on the proper execution of waivers
of the defense of prescription

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REVENUE MEMORANDUM CIRCULAR NO. 141-2019

Reiterating the Salient Points Arising from RMC No. 14-16 on the Proper Execution of Waivers of the Defense of Prescription



Salient Features

1. The Waiver is a unilateral and voluntary undertaking which shall take legal effect and be binding on the taxpayer immediately upon his execution thereof.
2. The type of taxes and the amount need not be specified. However, for waivers of the prescriptive period to collect, the types of taxes must be specified.
3. It is no longer required that the delegation of authority to a representative be in writing or notarized.
4. The taxpayer cannot seek to invalidate his Waiver by contesting the authority of his own representative.
5. It is the duty of the taxpayer to:
 - i. submit his Waiver to the specified BIR officials prior to the expiration of the period to assess or to collect, as the case may be.
 - ii. retain a copy of the submitted Waiver.

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Salient Features

6. The following BIR officials can accept a waiver:
 - i. ACIRs (Enforcement Service, Large Taxpayers Service, Legal Service, Assessment Service, Collection Service, as the case may be)
 - ii. Chiefs of the Large Taxpayers District Offices
 - iii. Regional Directors
 - iv. Revenue District Officers
 - v. Assistant Heads of the above offices
 - vi. Group Supervisor designated in the LOA/MOA
7. Date of acceptance by the BIR officer is no longer required to be indicated in the Waiver
8. Notarization is not a requirement for the Waiver's validity.

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Salient Features

9. The taxpayer is charged with the burden of ensuring that his Waiver is validly executed when submitted to the BIR. Thus, the taxpayer must ensure that his Waiver:
 - i. is executed before the expiration of the period to assess or to collect taxes.
 - ii. indicates the expiry date of the extended period.
 - iii. indicates the type of tax (for waivers of the prescriptive period to collect).
 - iv. is signed by his authorized representative
10. There is no strict format for the Waiver. The taxpayer may utilize any form with no effect on its validity.