

Advisory on Modes of Service of eLOA

	<u>PAGE NOS.</u>
BIR REVENUE MEMORANDUM CIRCULAR NO. 110-2020	1
Clarifications on the Proper Modes of Service of an Electronic Letter of Authority	

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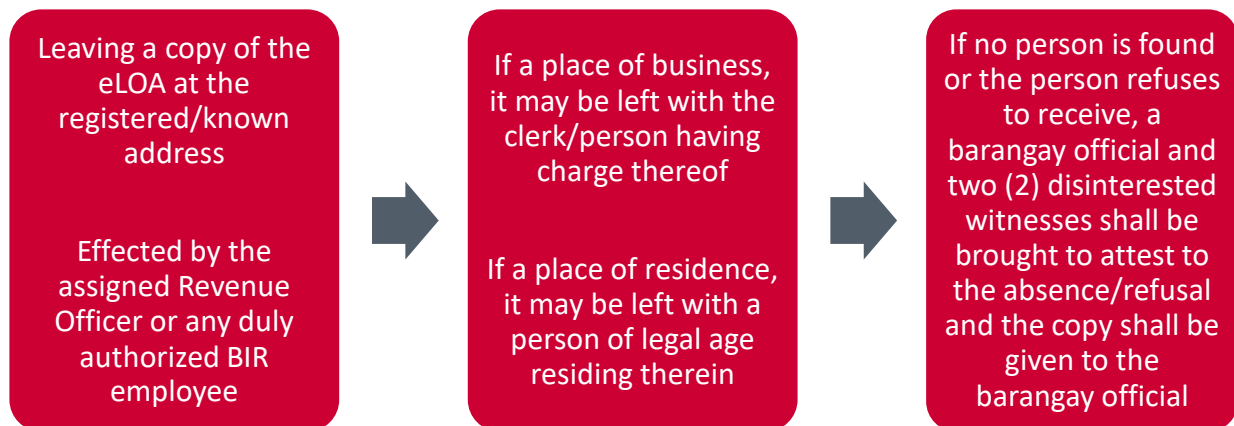
**CLARIFICATIONS ON THE PROPER MODES OF SERVICE
OF AN ELECTRONIC LETTER OF AUTHORITY**

Default mode of service	If personal service is not possible
<div data-bbox="250 793 743 856" style="background-color: #444; color: white; padding: 5px; text-align: center;">Personal Service</div>	<div data-bbox="872 737 1365 800" style="background-color: #444; color: white; padding: 5px; text-align: center;">Substituted Service</div> <div data-bbox="872 856 1365 919" style="background-color: #444; color: white; padding: 5px; text-align: center;">Service by Mail</div> <p style="text-align: center;">or</p>

How to effect personal service of eLOA?



How to effect substituted service of eLOA?



**Substituted service is resorted to only when the party is not present*

How to effect service by mail of eLOA?

Registered Mail

Reputable Professional
Courier Service

Ordinary mail, if no
registry or reputable
courier is available in the
locality of the taxpayer

Completion of Service

Personal Delivery - upon actual delivery of the eLOA to the taxpayer/his representative

Service by registered mail - upon actual receipt by the taxpayer or after five (5) days from the date of receipt of the first notice of the postmaster, whichever is earlier

Service by ordinary mail - upon expiration of ten (10) days after mailing

Service to tax agent/practitioner, who is appointed/authorized by taxpayer in accordance with existing revenue issuances, shall be deemed service to the taxpayer

Documents to be attached to the docket of the case

Personal or Substituted Service

- Duplicate Copy of the eLOA duly received by the taxpayer/ authorized representatives

Service by mail

- Duplicate Copy of the eLOA
- Proof of service (issued by PhilPost or by the professional courier company):
 - Registry receipt or the official receipt; or
 - Registry return card or proof of delivery; or
 - If undelivered, the envelope containing the eLA and notice given by the postmaster to the addressee duly certified by the postmaster, or certification from the PCC stating the detailed circumstances/reasons; or
- Any other pertinent document

Source:

Revenue Memorandum Circular No. 110-2020