

## ADVISORY ON WARRANTS OF GARNISHMENT

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**Prescribing the Use of E-Mail and E-Signature  
as Additional Mode of Service of the Warrant of Garnishment**

Service thru e-mail of Warrants of Garnishment (WG) shall observe and perform the following general policies and guidelines:

1. The Regional Director concerned, ACIR-Collection Service (ACIR-CS), ACIR-Large Taxpayers Service (ACIR-LTS), and Chief of the Large Taxpayers District Offices (LTDO), shall issue and electronically sign the WGs;
2. The Collection Division (CD) concerned, Accounts Receivable Monitoring Division (ARMD), LT-Collection Enforcement Division (LTCED), and the LTDO concerned shall use their official email address to transmit and serve the signed WGs to the Bank Head Office and Branches within the locality of the taxpayer;
3. Bank Head Offices and Branches are required to provide their official email address to the concerned BIR office where they are registered;
4. Service thru e-mail is complete at the time such e-mail is made, or, when available, at the time the electronic notification of service of the WGs is sent. The CD, ARMD, LTCED, and LTDOs may request for an acknowledgment receipt from the authorized official of the concerned banks;
5. The concerned BIR official who sent the e-mail shall execute an Affidavit of Service, with a printed proof of transmittal;
6. A copy of the served WG together with the acknowledgment receipt shall be sent to the taxpayer thru his/her/its e-mail address, if applicable, and thru registered mail;

7. The CD, ARMD, LTCED, and LTDOs shall send a claim letter for the garnished amount, if any, via e-mail addressed to the concerned banks and issue an Authorization Letter to the handling Revenue Officer to collect the garnishable amount and claim the manager's check corresponding to deposits under garnishment;
8. The Revenue Officer shall remit the check in payment of the tax liability/ies to the authorized agent bank where the taxpayer is located.

*Source:*

*BIR Revenue Regulations No. 11-2023*