



Advisory on Modes of Service of eLOA

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BIR REVENUE MEMORANDUM CIRCULAR NO. 110-2020

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Clarifications on the Proper Modes of Service of an Electronic Letter of Authority

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BUREAU OF INTERNAL REVENUE REVENUE MEMORANDUM CIRCULAR NO. 110-2020

ADVISORY

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

Default mode of service	If personal service is not possible
	Substituted Service
Personal Service	
	Service by Mail
	or

How to effect personal service of eLOA?

Delivering a copy of the eLOA at the registered/known address or wherever he may be found



May be effected by the assigned Revenue Officer or any duly authorized BIR employee

How to effect substituted service of eLOA?

Leaving a copy of the eLOA at the registered/known address

Effected by the assigned Revenue Officer or any duly authorized BIR employee



If a place of business, it may be left with the clerk/person having charge thereof

If a place of residence, it may be left with a person of legal age residing therein



If no person is found or the person refuses to receive, a barangay official and two (2) disinterested witnesses shall be brought to attest to the absence/refusal and the copy shall be given to the barangay official

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

ADVISORY

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 PhIPost 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