

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 47-98, October 06, 1998 ]**

**ABATEMENT AND/OR CANCELLATION OF TAX LIABILITIES**

Pursuant to Section 7 (Authority of the Commissioner to Delegate Power) in relation to Section 204 (Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes), both of the Tax Code of 1997, the power to abate or cancel a tax liability or any portion thereof is exercised exclusively by the Commissioner of Internal Revenue. The law does not provide for any substitution or delegation of such duty.

All internal revenue officers are therefore strictly enjoined to exercise only recommendatory action on cases where the abatement or cancellation of any tax liability is proper, irrespective of the amount involved, which shall be indorsed to the Office of the Commissioner for final action.

All internal revenue officers and others concerned are requested to give this Circular as wide a publicity as possible.

Adopted: 06 Oct. 1998

(SGD.) BEETHOVEN L. RUALO  
*Commissioner of Internal Revenue*



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