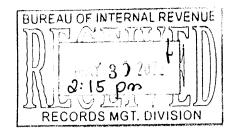


REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE



May 30, 2022

REVENUE MEMORANDUM CIRCULAR NO. 76-2022

SUBJECT: Suspension of Audit and Other Field Operations Pursuant to, and

Under Authority of, All Task Forces Created Thru Revenue Special Orders, Operations Memoranda and Other Similar Orders/Directives

TO: All Internal Revenue Officers and Others Concerned

All field audit and other field operations pursuant to, and under authority of, all Task Forces, created thru Revenue Special Orders (RSOs), Operation Memoranda (OM) and other similar orders or directives, relative to examinations and verifications of taxpayers' books of account, records, and other transactions are hereby ordered suspended until further notice.

As such, no field audit, field operations, or any form of business visitation in execution of Letters of Authority/Audit Notices (LOAs) or Mission Orders (MOs) should be conducted by the said Task Forces.

Further, no written orders to audit and/or investigate taxpayers' internal revenue tax liabilities shall be issued and/or served pursuant to, and under authority, of said Task Forces.

The respective heads and members of said Task Forces are required to submit a status report of the audits they have so far conducted to the Office of the Commissioner. The report must contain a brief description of the Task Force to which they belong, the total electronic Letters of Authority (eLOAs), Mission Orders (MOs) and Closure Orders issued, if any. The following should be attached to the report: Annex "A" – copy of the RSO / OM / Memorandum / RRSO for the Task Force; Annex "B" – Accomplishment Report; and Annex "C" – Status of Pending Cases.

All reports must be submitted on or before noon of June 15, 2022. A case to case review and evaluation of the necessity and progress of each Task Force created shall be conducted by the Office of the Commissioner before the Task Force is allowed to resume its audit functions and other field operation activities.

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

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

051705

2:30