REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

November 7, 2016

REVENUE MEMORANDUM CIRCULAR NO. 122-2016

SUBJECT : **Non-Suspension of All Audit and other Field Operations of the Bureau of Internal Revenue During Christmas Season**

TO : **All Internal Revenue Officers, Employees and Others Concerned**

In line with the thrust of the Bureau of Internal Revenue to intensify taxpayer compliance and increase revenue collections, all field audit and other field operations of the Bureau of Internal Revenue pursuant to a duly-issued Letter of Authority (LOA), Tax Verification Notice (TVN), Letter Notice (LN), and any other form notices of investigation, relative to examinations and verifications of taxpayer's books of accounts, records, and other transactions are hereby ordered to continue even during the Christmas season.

It is reminded that all efforts should be directed to ensure maximum revenue collection throughout the year. Any violations thereof shall be dealt with accordingly, including filing of administrative sanctions, if necessary.

Further, all policies and procedures of the BIR Audit Program under Revenue Memorandum Order No.19-2015 shall be strictly observed.

All internal revenue Officers and other concerned are enjoined to give this Circular as wide a publicity as possible. All other provisions of issuances, circulars and memoranda inconsistent herewith are hereby repealed, amended or modified accordingly.

This Circular shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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