REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

July 10, 2007

REVENUE MEMORANDUM CIRCULAR No. 48 - 2007

SUBJECT: Circularizing the Full Text of the Letter Dated June 20, 2007 of Chief State Prosecutor Jovencito R. Zuño of the Department of Justice Deputizing BIR Legal Officers to Prosecute Criminal Cases Involving Violations of Tax Laws Instituted by the DOJ State Prosecutors Before the CTA and the Regular Courts

TO: All Revenue Officials and Personnel and Others Concerned

For the information and guidance of all concerned, circularized hereunder is the full text of the letter dated June 20, 2007 of Chief State Prosecutor Jovencito R. Zuño of the Department of Justice relative to the deputation of BIR Legal Officers to prosecute criminal cases involving violations of tax laws instituted by the DOJ State Prosecutors before the CTA and the regular courts:

"Republika ng Pilipinas
KAGAWARAN NG KATARUNGAN
Department of Justice
Manila

June 20, 2007

COMMISSIONER JOSE MARIO C. BUÑAG
Bureau of Internal Revenue
BIR, National Office Building
BIR Road, Diliman, Quezon City

Sir:

This has reference to your letter dated May 11, 2007 requesting for deputation of Bureau of Internal Revenue (BIR) Legal Officers to prosecute criminal cases involving violations of tax laws instituted by the

State Prosecutors of this Department not only before the Court of Tax Appeals pursuant to deputation dated January 31, 2006, but likewise before the regular courts.

In this regard, please find attached herewith the desired deputation, which modifies the January 31, 2006 deputation on the same subject.

Very truly yours,

***For the Secretary of Justice**:*

(Original Signed)
JOVENCITO R. ZUÑO
Chief State Prosecutor

Attached: As Stated.

Republika ng Pilipinas
KAGAWARAN NG KATARUNGAN
Department of Justice
Manila

June 20, 2007

"SUBJECT: DEPUTATION OF BUREAU OF INTERNAL REVENUE (BIR) LEGAL OFFICERS TO PROSECUTE CRIMINAL CASES INVOLVING VIOLATIONS OF TAX LAWS INSTITUTED BY DEPARTMENT OF JUSTICE (DOJ) STATE PROSECUTORS BEFORE THE COURT OF TAX APPEALS AND REGULAR COURTS

Under Section 220 of the National Internal Revenue Code of 1997, BIR legal officers are authorized to conduct civil and criminal actions and proceedings involving violations of tax laws instituted in behalf of the Government.

Henceforth, BIR legal officers are hereby deputized to prosecute cases and conduct criminal proceedings involving violations of tax laws instituted by DOJ State Prosecutors before the Court of Tax Appeals and regular courts.

The deputation dated January 31, 2006 on same subject is hereby modified accordingly.

This deputation shall remain in force until revoked.

(Original Signed)
JOVENCITO R. ZUÑO
Chief State Prosecutor

Copy furnished:

THE COMMISSIONER
Bureau of Internal Revenue (BIR)
BIR, National Office Building
BIR Road, Diliman, Quezon City"

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

(Original Signed)
LILIAN B. HEFTI
OIC – Commissioner of Internal Revenue

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