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

July 31, 2006

REVENUE MEMORANDUM CIRCULAR 49-2006

SUBJECT : Declaration of BIR FORM No. 2329 – Certificate of Exemption from Audit/Investigation and BIR FORM No. 0425 – Notice of Disqualification Under NO AUDIT PROGRAM as Accountable Forms

TO : All Internal Revenue Officials, Employees and Others Concerned

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Pursuant to Section 6 of the National Internal Revenue Code of 1997, specifically the power of the Commissioner of Internal Revenue to make assessment and prescribe additional requirements for Tax Administration and Enforcement, in relation to Revenue Regulations (RR) No. 6-2005, as amended, implementing the NO AUDIT PROGRAM pursuant to E.O. 399, as amended, the following BIR Forms under the NO AUDIT PROGRAM shall be declared as Accountable Forms:

BIR Form No. 2329 – Certificate of Exemption from Audit/Investigation

Original -	Taxpayer's Copy
Duplicate -	Revenue Officer's copy to be attached to the Docket/Case File of the Taxpayer
Triplicate -	Office File Copy

BIR Form No. 0425 – Notice of Disqualification Under NO AUDIT PROGRAM

Original -	Taxpayer's Copy
Duplicate -	Revenue Officer's copy to be attached to the Docket/Case File of the Taxpayer
Triplicate -	Office File Copy

All revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue

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