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

December 14, 2015

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
4:30 P.M.
DEC 15 2015
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**REVENUE MEMORANDUM CIRCULAR NO. 75-2015**

**SUBJECT** : **Suspension of All Audit and other Field Operations of the Bureau of Internal Revenue Effective December 16, 2015**

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

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All field audit and other field operations of the Bureau of Internal Revenue relative to examinations and verifications of taxpayers' books of accounts, records and other transactions are hereby ordered suspended for the period December 16, 2015 to January 5, 2016. Thus, no field audit, field operations, or any form of business visitation in execution of Letters of Authority/Audit Notices, Letter Notices, or Mission Orders should be conducted. Likewise, no written orders to audit and/or investigate taxpayers' internal revenue tax liabilities shall be served except in the following cases:

- Investigation of cases prescribing on or before April 15, 2016;
- Tax evasion cases;
- Processing and verification of estate tax returns, donor's tax returns, capital gains tax returns and withholding tax returns on the sale of real properties or shares of stocks together with the documentary stamp tax returns related thereto;
- Examination and/or verification of internal revenue tax liabilities of taxpayers retiring from business;
- Audit of National Government Agencies (NGAs), Local Government Units (LGUs) and Government Owned and Controlled Corporations (GOCCs) including subsidiaries and affiliates of GOCCs;
- Monitoring of privilege stores (tiangge);
- Stocktaking; and
- Other matters/concerns where deadlines have been imposed or under the orders of the Commissioner of Internal Revenue.

In general, examiners and investigators shall make use of this period to do office work on their cases and to complete the report on those with already completed field work.

It is reminded though that all efforts should be directed to ensure maximum revenue collection throughout the year. Thus, service of Assessment Notices, Warrants and Seizure Notices should still be effected. Also, taxpayers may pay voluntarily their known deficiency taxes without the need to secure authority from concerned Revenue Officials.

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

**KIM S. JACINTO-HENARES**
Commissioner of Internal Revenue

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