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

Date: August 23, 2016

REVENUE MEMORANDUM CIRCULAR NO. 89-2016

SUBJECT : **Revenue Circular Lifting the Suspension of Audit of the Bureau of Internal for Run After Taxpayer Cases**

TO : **All Internal Revenue Officials and Others Concerned**

Revenue Memorandum Circular No. 70-2016 dated July 1, 2016 suspended all field audit and other field operations of the Bureau of Internal Revenue (BIR) relative to examinations and verifications of taxpayer's books of accounts, records and other transactions.

To continue the mandate of the BIR to investigate criminal violations of the National Internal Revenue Code of 1997, as amended, and to prosecute such cases to deter, to the greatest possible degree, tax evasion practices, and to encourage voluntary compliance with the internal revenue tax laws, the suspension of the implementation of Letters of Authority pertaining to the Run After Tax Evader (RATE) Program is hereby **LIFTED.**

Therefore, field audits, field operations, any form of business visitations and all activities connected directly in the implementation of Letters of Authority pertaining to RATE cases shall be resumed/continued or conducted in accordance with the existing Rules and Regulations of the BIR.

All regulations, rules, orders or portions thereof which are inconsistent herewith are hereby repealed, modified or amended accordingly.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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