REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
SEP 01 2016
8:10 am
RECEIVED

August 31, 2016

REVENUE MEMORANDUM CIRCULAR NO. 91-2016

SUBJECT : Lifting the Suspension of Tax Audit of the Bureau of Internal Revenue

TO : All Internal Revenue Officers and Others Concerned

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 were ordered suspended under Revenue Memorandum Circular (RMC) No. 70-2016 dated July 1, 2016.

The conferred authority under the laws to the Bureau for the collection of taxes, to be more effectively administered and implemented, requires some form of enforcement activities to ensure the collection of correct taxes at the times prescribed by law. Thus, the suspension as ordered in the above-stated RMC is hereby **LIFTED** effective September 1, 2016.

As such, all field audits, field operations, or any form of business visitation in execution of Letters of Authority/electronic Letters of Authority/Audit Notices, Letter Notices, or Mission Orders can already be conducted.

All revenue issuances or portions thereof which are inconsistent herewith are hereby repealed, modified or amended accordingly.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.

BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS DIVISION
RECEIVED
SEP 01 2016

CAESAR R. DULAY
Commissioner of Internal Revenue

000786