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

April 18, 2008

REVENUE MEMORANDUM ORDER NO. 16-2008

SUBJECT : Audit of Selected Taxpayers by the National Investigation Division (NID) and Policy Cases Division (PCD) of the Enforcement Service in Order to Assist in the Collection of Taxes

TO : All Internal Revenue Officials, Employees and Others Concerned

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I. OBJECTIVE

This Order is issued to involve the National Investigation Division (NID) and Policy Cases Division (PCD) of the Enforcement Service in the Bureau's audit and investigation of taxpayers previously placed under the jurisdiction of the various groups of the Large Taxpayers Service but have now been "delisted" and transferred to the jurisdiction of the regional offices.

II. POLICIES

1. The Large Taxpayers-Regular Group, the Large Taxpayers-Excise Group and the Large Taxpayers District Offices' Group of the Large Taxpayers Service have delisted taxpayers from their jurisdiction and transferred them to the jurisdiction of the regional offices. The delisted taxpayers comprising the taxpayers in the attached list which are not under audit for year 2006 may be the subject of audit and investigation by other units of the Bureau.

2. The Deputy Commissioner for Legal and Inspection Group is hereby authorized to select, from the attached list of delisted taxpayers, the taxpayers that may be issued Letter of Authority for the tax audit by the NID and PCD of taxpayer's tax liabilities for taxable year 2006. Duplication of Letter of Authority shall be avoided with the use of Letters of Authority Monitoring System (LAMS) by the concerned offices.

III. REPEALING CLAUSE

Revenue Memorandum Order 38-2007 and all other orders and issuances inconsistent herewith are hereby modified accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately upon approval.

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