REVENUE MEMORANDUM ORDER NO. 39-2023 issued on December 13, 2023 suspends all field audits and related field operations of the BIR about the examination and verification of taxpayers' books of accounts, records, and other transactions from December 16, 2023 to January 7, 2024.

During the suspension period, the issuance of written orders to audit or investigate taxpayers' internal revenue tax liabilities will be on hold, except in the following specific scenarios:

a. Investigation of cases prescribing on or before April 15, 2024;
b. Cases involving tax evasion;
c. Processing and verifying Estate Tax Returns, Donor's Tax Returns, Capital Gains Tax Returns, and Withholding Tax Returns concerning the sale of real properties or shares of stock, along with associated Documentary Stamp Tax Returns;
d. Examination and/or verification of internal revenue tax liabilities for taxpayers retiring from business;
e. Monitoring of privilege stores (tiangge); and
f. Other matters or concerns subject to specific deadlines.

Examiners and investigators shall utilize this period for completing office-based tasks and finalizing reports on cases where fieldwork has already been completed. The issuance of Assessment Notices, Warrants, and Seizure Notices shall continue as necessary. Taxpayers can also voluntarily pay their known deficiency taxes without requiring approvals from revenue officials.