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

May 28, 2010

REVENUE MEMORANDUM ORDER NO. 50-2010

SUBJECT : Authorizing Other Revenue Officers to Conduct Surveillance Activities

TO : All Internal Revenue Officers and Others Concerned

I. OBJECTIVE:

In order to better carry out the conduct of surveillance activities and intensify the implementation of "Oplan Kandado", RMO No. 3-2009 is revised accordingly to authorize other Revenue Officers (ROs) in addition to ROs -Assessment/Excise, Intelligence Officers and other Special Investigators to conduct surveillance activities on identified business establishment.

II. AMENDATORY PROVISIONS:

1. Section V of RMO No. 3-2009 is hereby further amended to read as follows:

> "*2.1. Revenue Officers Authorized to Conduct Surveillance Activities on Business establishments for Possible Violations of Sections 113, 114, 236, 237 and 238 of the NIRC, as amended. – At least 2 implementing officers comprised of Revenue Officers (ROs)-Assessment/Excise, Intelligence Officers (IOs), and Special Investigators (SIs) assigned in the following investigating offices/divisions. However, in cases where there is not enough ROs,-Assessment/Excise, IOs and SIs to complete the team of 2 implementing officers, ROs -Collection/Document Processing and Computer Operators may be assigned to assist, provided that assigned non-assessment officers shall be strictly supervised by the Assessment Revenue Officers.*
>
> *These officers shall be authorized to conduct surveillance activities on identified business establishment based on a validly issued mission order signed by the concerned authorized revenue official:*
>
> x x x."

III. REPEALING CLAUSE:

Other issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

IV. EFFECTIVITY:

This Order shall take effect immediately.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue

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