REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

11 June 2010

REVENUE MEMORANDUM ORDER No. 55-2010

SUBJECT: Revision in the Procedures on the Issuance of Letters of Authority

TO: All Internal Revenue Officers and Others Concerned

In observance of the decision of the Court of Tax Appeals in CTA Case No. 7093 (dated 22 February 2006), which upheld the provisions of Revenue Memorandum Circular No. 40-2003 relative to the treatment of the Letter Notice (LN) as a "notice of audit or investigation in the absence of evident error or clear abuse of discretion", and in order to expedite the processing of LN cases, the issuance of Notices of Informal Conference may immediately commence, *even without the prior issuance of Letters of Authority (LA),* as required in certain situations, as prescribed in the existing Revenue Memorandum Orders (RMOs) on the LN System.

This Order amends the pertinent provisions of RMO No. 7-2010, all previous RMOs concerning the Tax Reconciliation System (RMO No. 28-2007, as amended by RMO No. 4-2008); the RELIEF / SLSP System (RMO No. 30-2003, as amended by RMO Nos. 42-2003, 24-2004, 32-2005, 32-2007 and 36-2008); and the Third-Party Matching – BOC Data Program (RMO No. 34-2004, as amended by RMO Nos. 46-2004, 32-2005 and 32-2007), and all other relevant issuances.

This Order shall take effect immediately.

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

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