REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

DEC 15 2022

REVENUE MEMORANDUM ORDER NO. 55-2022

SUBJECT : Suspension of All Audit and Other Field Operations of the Bureau of Internal Revenue Effective December 16, 2022

TO : All Internal Revenue Officials/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 are hereby ordered suspended for the period **December 16, 2022 to January 8, 2023**. Likewise, no written orders to audit and/or investigate taxpayers' internal revenue tax liabilities shall be served, **except in the following cases:**

- Investigation of cases prescribing on or before April 15, 2023;
- Tax evasion cases;
- Processing and verification of estate tax returns, donor's tax returns, capital gains tax returns and withholding tax returns on the sale of real properties or shares of stocks together with the documentary stamp tax returns related thereto;
- Examination and/or verification of internal revenue tax liabilities of taxpayers retiring from business;
- Monitoring of privilege stores (tiangge); and
- Other matters/concerns where deadlines have been imposed.

In general, examiners and investigators shall make use of this period to do office work on their cases and to complete the report on those with already completed field work.

It is reminded though that all efforts should be directed to ensure maximum revenue collection throughout the year. Thus, service of Assessment Notices, Warrants and Seizure Notices should still be effected. Also, taxpayers may pay voluntarily their known deficiency taxes without the need to secure approval from concerned Revenue Officials.

All internal revenue officers and others concerned are hereby enjoined to be guided accordingly.

I-1

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
DEC 15 2022
9:50am
ADMIN-1
RECEIVED

BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS DIVISION
DEC 15 2022
RECEIVED

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

000615