REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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SEP 05 2016
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August 31, 2016

REVENUE MEMORANDUM ORDER No. 57-2016

TO : **National Investigation Divisions**
Regional Investigation Divisions
Other Concerned Revenue Officials

Subject : **Special Revalidation of Outstanding Letters of Authority Under the Run After Tax Evaders (RATE) Program**

In view of the policy to strictly monitor existing tax investigations/ audits and reporting on cases under the RATE Program, all outstanding Letters of Authority (LA), for which no Preliminary Assessments/Final Assessments have been issued or no cases have been filed with the Department of Justice or the Courts as of June 30, 2016, shall be submitted to the Commissioner for special revalidation.

The special revalidation shall be covered by the issuance of a new LA under the name(s) of the investigating officer to whom the same is assigned/re-assigned. All requests for special revalidation shall be supported with progress reports on the cases and justification for revalidation. Subject to the exceptions provided herein, no investigation shall be commenced without the LA having been revalidated as stated in this Order.

For strict compliance.

CAESAR R. DULAY
Commissioner

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