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

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March 7, 2023

REVENUE MEMORANDUM ORDER NO. 8-2023

SUBJECT : **Amending Certain Provisions of Revenue Memorandum Order No. 6-2023, Prescribing the Updated and Consolidated Policies, Guidelines and Procedures for BIR Audit Program**

TO : **All Internal Revenue Officials/Officers and Others Concerned**

I. OBJECTIVE

This Order is hereby issued:

1. To include the audit/investigation of taxpayers with validated Discrepancy Notices to be covered by electronic Letter of Authority (eLA) under Mandatory Cases of Revenue Memorandum Order (RMO) No. 6-2023; and

2. To prescribe the revised format of Termination Letter.

II. AMENDMENTS

1. Item No. III of RMO No. 6-2023, is hereby amended to read as follows:

"III. INVESTIGATION/VERIFICATION OF TAXPAYERS

xxx xxx xxx.

A. Mandatory Cases – xxx....

1. To be covered by eLAs-

	Selection Code
1.1 xxx...	
1.2 xxx...	
1.3 xxx...	
1.4 xxx	
1.5 xxx	
1.6 Cases with validated Discrepancy Notices	*DNA*
1.7 Policy cases/industry issues under the directive of the Commissioner	*MCIR"*

2. Annex A of RMO No. 6-2023 pertaining to the standard template for Termination Letter is revised to include stipulation regarding discovery of fraud (Annexes A.1 and A.2).

III. REPEALING CLAUSE

All provisions of revenue issuances/memoranda inconsistent herewith are hereby repealed, amended or modified accordingly

IV. EFFECTIVITY

This Order shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
005046

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