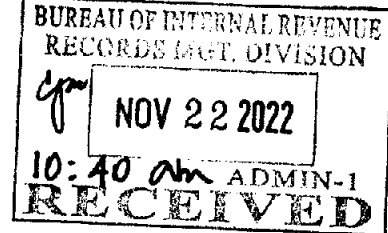




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



November 21, 2022

REVENUE MEMORANDUM CIRCULAR NO. 148-2022

SUBJECT: Lifting the Suspension on All Field Operations and Other Field Operations of the Bureau of Internal Revenue

TO : All Internal Revenue Officials, Employees, Taxpayers and Others Concerned

To carry out the mandate of the Bureau of Internal Revenue (Bureau) to collect taxes, the suspension on all field operations and other field operations of the Bureau ordered in Revenue Memorandum Circular (RMC) No. 77-2022 dated May 30, 2022 is hereby **LIFTED** effective immediately.

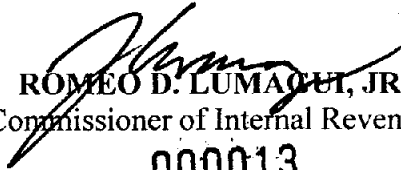
Thus, all field audit, field operations, or any form of business visitation in execution of Letters of Authority/Audit Notices (LOAs) or Mission Orders (MOs) can be already conducted and new Letters of Authority/Mission Orders can be further issued.

Strict compliance with the existing applicable Rules and Regulations of the Bureau on the issuance and implementation of LOAs and MOs shall be observed.

All revenue issuances or portions thereof which are inconsistent herewith are hereby repealed, modified or amended accordingly.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

This Order shall take effect immediately.


ROMEO D. LUMAQUI, JR.
Commissioner of Internal Revenue
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