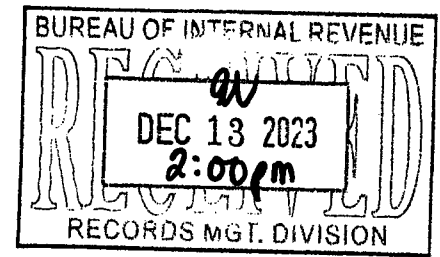




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
*Diliman, Quezon City*



December 11, 2023

REVENUE MEMORANDUM ORDER NO. 39-2023

**SUBJECT :** Suspension of All Audit and Other Field Operations of the Bureau of Internal Revenue Effective December 16, 2023

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

All field audits and related field operations by the Bureau of Internal Revenue about the examination and verification of taxpayers' books of accounts, records, and other transactions are hereby ordered to be suspended from December 16, 2023, to January 7, 2024.

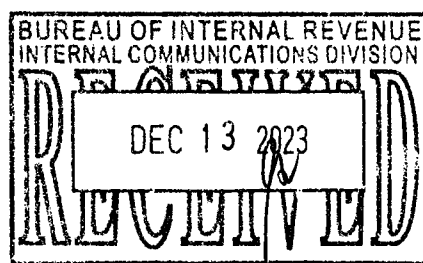
During this suspension period, the issuance of written orders to audit or investigate taxpayers' internal revenue tax liabilities will be on hold, except in the following specific scenarios:

1. Investigation of cases prescribing on or before April 15, 2024.
2. Cases involving tax evasion.
3. Processing and verifying estate tax returns, donor's tax returns, capital gains tax returns, and withholding tax returns concerning the sale of real properties or shares of stock, along with associated documentary stamp tax returns.
4. Examination and/or verification of internal revenue tax liabilities for taxpayers retiring from business.
5. Monitoring of privilege stores (tiangge).
6. Other matters or concerns subject to specific deadlines.

Examiners and investigators shall utilize this period for completing office-based tasks and finalizing reports on cases where fieldwork has already been completed.

It is imperative to emphasize that efforts toward maximizing revenue collection should be sustained throughout the year. Therefore, the issuance of Assessment Notices, Warrants, and Seizure Notices shall continue as necessary. Taxpayers can also voluntarily pay their known deficiency taxes without requiring approvals from Revenue Officials.

All internal revenue officers and others concerned must adhere strictly to these guidelines during the specified period.



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