

BDB Law

DU-BALADAD AND ASSOCIATES

ADVISORY

SERIES OF 2026

Resumption of All Tax Audit
and Field Operations of the
BIR

BUREAU OF INTERNAL REVENUE
Revenue Memorandum Circular No. 8-2026
January 27, 2026

**RESUMPTION OF ALL TAX AUDIT AND FIELD OPERATIONS OF
THE BIR**

I. Scope of Resumption

The resumption of tax audit and related field operations shall cover, but shall not be limited to, the following activities:

- Issuance of Electronic Letters of Authority (eLAs), Mission Orders (MOs), and Tax Verification Notices (TVNs);
- Continuation and completion of audit cases previously suspended pursuant to RMC No. 107-2025;
- Enforcement, verification, assessment, and collection activities requiring audit or field operations; and
- Other audit or enforcement activities necessary to protect revenue or enforce compliance.

II. Compliance with Revenue Memorandum Order No. 001-2026

All tax audit and related field operations conducted upon the effectivity of this RMC shall comply with RMO No. 001-2026, prescribing revised policies, controls, and procedures for tax audit and assessment.

III. Effectivity

This Circular shall take effect immediately.

Source:
BIR RMC No. 8-2026
January 27, 2026

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