

**BDB Law**

DU-BALADAD AND ASSOCIATES

# ADVISORY

SERIES OF 2025

Suspension of BIR Audit and  
Other Field Operations

**BUREAU OF INTERNAL REVENUE**  
**Revenue Memorandum Circular No. 107-2025**  
**November 24, 2025**

**SUSPENSION OF ALL AUDIT**  
**AND OTHER FIELD OPERATIONS OF THE BIR**

**I. Suspension Order**

All ongoing field audits and related field operations, such as issuing of LOA<sup>1</sup>, MO<sup>2</sup>, examination, verification, and other related transactions, are hereby **SUSPENDED** until the order is lifted by the Commissioner.

**II. Coverage**

All operating offices of the BIR that conduct field audits and related field operations, including but not limited to:

- Large Taxpayer Service
- Revenue Regions
- Revenue District Offices
- National and Regional Investigation Divisions
- Assessment Divisions
- VAT Audit Unit
- VAT Audit Sections
- Office Audit Sections
- All other offices, committees, and task forces authorized to conduct examinations, verification of taxpayer's books of account, records, and other related transactions or investigations.

**III. Exceptions**

The issuance of Assessment Notices, Warrants, Seizure Notices, and other written orders to audit/investigate shall continue under the following circumstances:

- Investigation of cases prescribing within six (6) months from the date of this Order
- Processing and verification of estate tax returns, donor's tax returns, capital gains tax returns, and withholding tax returns on the sale of real properties or shares of stocks together with the documentary stamp tax returns related thereto
- Examination or verification of internal revenue tax liabilities of taxpayers retiring from business
- LOAs/MOs necessary for active criminal probes that require immediate audit action where delay would prejudice the government's case
- Claims for refund where the issuance of an LOA is statutorily required; and
- Other matters/concerns where deadlines have been imposed or under the orders of the Commissioner

Further, no revalidation, extension, replacement, or supplementary LOA and MO shall be issued during the suspension unless it falls under the exceptions.

---

<sup>1</sup> Letter of Authority

<sup>2</sup> Mission Order

**BUREAU OF INTERNAL REVENUE**  
**Revenue Memorandum Circular No. 107-2025**  
**November 24, 2025**

**IV. Effectivity**

The Order shall take effect immediately upon issuance

*Source:*  
*Revenue Memorandum Circular No. 107-2025*  
*November 24, 2025*

Copyright © Du-Baladad and Associates

**Learn more:**

email us at [info@bdblaw.com.ph](mailto:info@bdblaw.com.ph)  
or call +632 8403-2001  
visit us at: [www.bdblaw.com.ph](http://www.bdblaw.com.ph)

\*DISCLAIMER: This is for general information only and is not intended, nor should be construed as a substitute for tax, legal or financial advice on any specific matter.

Du-Baladad and Associates (BDB Law) is a multi-awarded, global tax law firm in the Philippines that offers services around 3 major areas of practice – **tax**, **legal** and **consulting**.

**BDB Law**

DU - BALADAD AND ASSOCIATES

© 2025 Du-Baladad and Associates. All Rights Reserved.