

## Advisory on...

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<b>BIR OPERATIONS MEMORANDUM NO. 20-2020 Conduct of Audit/Investigation/Other Field Operations During the Imposition of Stringent Social Distancing Measures</b>	<b>1</b>

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**CONDUCT OF AUDIT/INVESTIGATION/OTHER FIELD OPERATIONS  
DURING THE IMPOSITION OF STRINGENT SOCIAL DISTANCING MEASURES**

**Work From Home Arrangements**

Revenue Officers are encouraged to avail of work from home arrangements but without sacrificing the security of the data and information being handled.

**Submission of Report of Investigation**

For non-prescribing audit cases, the period to submit the report of investigation shall be extended for thirty (30) days.

**Conduct of Field Operations**

Filed audits/investigations, business visitations, or any other field operations shall not be conducted. Likewise, personal services of BIR documents shall be temporarily prohibited during the enforcement of the community quarantine.

**Submission of Documents by the Taxpayers**

Documents relative to the audit or in compliance to a prior notice by a taxpayer shall be received without delay and without further verbal discussion.