

ADVISORY ON PERIOD OF SERVICE OF LETTERS OF AUTHORITY

PAGE NOS.

**BIR REVENUE MEMORANDUM CIRCULAR
NO. 82-2022** **1**

Clarifies the service of Letter of Authority pursuant to Revenue Audit Memorandum Order (RAMO) No. 1-2000

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BUREAU OF INTERNAL REVENUE
REVENUE MEMORANDUM CIRCULAR
NO. 82-2022

ADVISORY

Clarifies the service of Letter of Authority pursuant to Revenue Audit Memorandum Order (RAMO) No. 1-2000

RAMO No. 1-2000, providing for the service of the electronic Letter of Authority (eLA) to the taxpayer within the 30-day period from the date of issuance thereof, was already amended by RAMO No. 1-2020, as follows:

"1. Serving of eLA

a. On the first opportunity of the RO to have a personal contact with the taxpayer, he should present the eLA together with the checklist of requirements. The eLA should only be served by the RO assigned to the case. He should have the proper identification card and should be in uniform. However, the service of eLA may likewise be done in other manners as prescribed in existing policies."

the timeline for the "service of eLA" is **not explicitly provided** therein.

the deletion of the 30-day period to serve the eLA **shall not be an excuse** for the concerned RO to delay its service nor for a taxpayer to refuse its service or to question its validity, in case the same is served beyond the 30-day period.

what is crucial is that the entire audit process shall be **completed within a period of 180 days for RDO cases/240 days for LT cases** from the date of issuance of eLA

Source:
Revenue Memorandum Circular No. 82-2022