

ADVISORY ON DISPOSITION OF CASES AND LIFTING OF SUSPENSION OF FIELD OPERATIONS COVERED BY RMC NO. 77-2022

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Immediate Disposition of Prescribing Cases to Allow Lifting of Suspension of Field Audit and Operations covered by Revenue Memorandum Circular (“RMC”) No. 77-2022

For Prescribing Cases

<i>What are considered as “prescribing cases”?</i>	Cases prescribing on or before October 31, 2022
<i>Action to be performed by the BIR</i>	<p>All concerned Revenue Officers and Officials are mandated to prioritize, finish, and report* all pending audit and/or investigation of prescribing cases</p> <p><i>*A case is considered “reported” after submission of the case by the Investigating Office to their respective Reviewing Office</i></p>

For Lifting of Suspension of Open Cases

<i>Conditions to allow lifting of suspension of open cases</i>	<p>Lifting of suspension of open cases shall only be made upon:</p> <ol style="list-style-type: none"> 1. the approval by the Commissioner of a Memorandum request from Reviewing Offices with the recommendation of the: <ol style="list-style-type: none"> a. Deputy Commissioner - Operations Group (for Regional Offices); and b. Assistant commissioner, Large Taxpayers Service (LTS) 2. the reporting of the prescribing cases
<i>Prohibition on issuance of new Letters of Authority</i>	No new Letters of Authority will be issued until the open cases are finished and/or reported to the Reviewing Offices, and the Memorandum Request is approved by the Commissioner.

*Exceptions to the
suspension
(per RMC No. 77-2022)*

Audit and/or investigation of taxpayers' internal revenue tax liabilities shall continue in the following cases:

1. 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;
2. Examination and/or verification of internal revenue tax liabilities of taxpayers retiring from business;
3. Audit of National Government Agencies (NGAs), Local Government Units (LGUs) and Government Owned and Controlled Corporations (GOCCs) including subsidiaries and affiliates; and
4. Other matters/concerns where deadlines have been imposed or under the orders of the Commissioner of Internal Revenue.

Note: The Memorandum dated July 14, 2022 applies only to suspensions covered by RMC No. 77-2022. On the other hand, suspensions covered by RMC No. 76-2022 are not mentioned in Memorandum dated July 14, 2022.

Source: BIR Memorandum dated July 14, 2022