

**REPUBLIC OF THE PHILIPPINES**  
**DEPARTMENT OF FINANCE**  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

July 31, 2006

**REVENUE MEMORANDUM CIRCULAR 49-2006**

**SUBJECT :** Declaration of BIR FORM No. 2329 – Certificate of Exemption from Audit/Investigation and BIR FORM No. 0425 – Notice of Disqualification Under NO AUDIT PROGRAM as Accountable Forms

**TO :** All Internal Revenue Officials, Employees and Others Concerned

---

Pursuant to Section 6 of the National Internal Revenue Code of 1997, specifically the power of the Commissioner of Internal Revenue to make assessment and prescribe additional requirements for Tax Administration and Enforcement, in relation to Revenue Regulations (RR) No. 6-2005, as amended, implementing the NO AUDIT PROGRAM pursuant to E.O. 399, as amended, the following BIR Forms under the NO AUDIT PROGRAM shall be declared as Accountable Forms:

**BIR Form No. 2329 – Certificate of Exemption from Audit/Investigation**

- Original -** Taxpayer's Copy  
**Duplicate -** Revenue Officer's copy to be attached to the Docket/Case File of the Taxpayer  
**Triplicate -** Office File Copy

**BIR Form No. 0425 – Notice of Disqualification Under NO AUDIT PROGRAM**

- Original -** Taxpayer's Copy  
**Duplicate -** Revenue Officer's copy to be attached to the Docket/Case File of the Taxpayer  
**Triplicate -** Office File Copy

All revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)  
**JOSE MARIO C. BUÑAG**  
Commissioner of Internal Revenue