



Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
1:34 P.M.
AUG 12 2016
Latigas
RECEIVED

August 3, 2016

REVENUE MEMORANDUM CIRCULAR NO. 85-2016

SUBJECT : Further Clarification on Issues Concerning Suspension of Audit Pursuant to Revenue Memorandum Circular (RMC) No. 70-2016, As supplemented by RMC No. 75-2016

TO : All Revenue Officials, Employees and Other Concerned

For the information and guidance of all concerned, this Circular is being issued to further clarify certain issues concerning suspension of audit pursuant to Revenue Memorandum Circular (RMC) No. 70-2016, as supplemented by RMC No. 75-2016.

- Q1. Is the processing of request/application for tax refund/tax credit certificate (TCC) covered by the suspension of investigation under RMC No. 70-2016?
- A1. No. The processing of all requests/applications for Tax Refund/TCC regardless of Tax Type is not covered by the suspension of investigation. However, the subject of the Letter of Authority (LOA) to be issued shall cover only the specific Tax Type which is the subject of the request/application for refund/TCC.
- Q2. Is the verification/evaluation of issued Letter Notices (LNs) covering taxable year 2013 covered by the suspension of investigation under RMC No. 70-2016?
- A2. Yes. The verification/evaluation of issued LNs covering taxable year 2013 is suspended under RMC 70-2016. However, LNs covering taxable year 2013 with corresponding "open" LOAs issued prior to July 1, 2016 are not covered by the suspension of investigation.

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

Marsantulay
CAESAR R. DULAY
Commissioner of Internal Revenue

9:430 000399