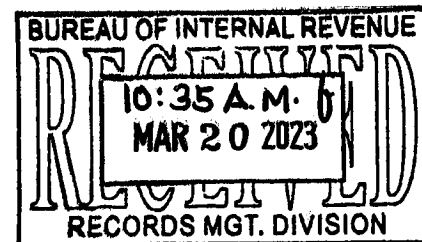




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
*National Office Building*  
Quezon City



March 7, 2023

**REVENUE MEMORANDUM ORDER NO. 8-2023**

**SUBJECT :** Amending Certain Provisions of Revenue Memorandum Order No. 6-2023, Prescribing the Updated and Consolidated Policies, Guidelines and Procedures for BIR Audit Program

**TO :** All Internal Revenue Officials/Officers and Others Concerned

**I. OBJECTIVE**

This Order is hereby issued:

1. To include the audit/investigation of taxpayers with validated Discrepancy Notices to be covered by electronic Letter of Authority (eLA) under Mandatory Cases of Revenue Memorandum Order (RMO) No. 6-2023; and
2. To prescribe the revised format of Termination Letter.

**II. AMENDMENTS**

1. Item No. III of RMO No. 6-2023, is hereby amended to read as follows:

***“III. INVESTIGATION/VERIFICATION OF TAXPAYERS***

xxx                      xxx                      xxx.

***A. Mandatory Cases – xxx....***

***1. To be covered by eLAs-***

*Selection Code*

- |     |   |       |
|-----|---|-------|
| 1.1 | xxx...  |       |
| 1.2 | xxx...  |       |
| 1.3 | xxx...  |       |
| 1.4 | xxx   |       |
| 1.5 | xxx   |       |
| 1.6 | Cases with validated Discrepancy Notices                                | DNA   |
| 1.7 | Policy cases/industry issues under the<br>directive of the Commissioner | MCIR” |

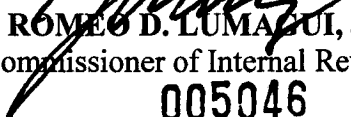
2. Annex A of RMO No. 6-2023 pertaining to the standard template for Termination Letter is revised to include stipulation regarding discovery of fraud (Annexes A.1 and A.2).

### III. REPEALING CLAUSE

All provisions of revenue issuances/memoranda inconsistent herewith are hereby repealed, amended or modified accordingly

### IV. EFFECTIVITY

This Order shall take effect immediately.

  
ROMEO D. LUMAQUI, JR.  
Commissioner of Internal Revenue  
005046

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