



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

November 7, 2016

**REVENUE MEMORANDUM CIRCULAR NO. 109-2016**

**SUBJECT : Non-Suspension of All Audit and other Field Operations of the Bureau of Internal Revenue During Christmas Season**


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

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In line with the thrust of the Bureau of Internal Revenue to intensify taxpayer compliance and increase revenue collections, all field audit and other field operations including all enforcement activities shall continue during this holiday season. It is reminded that all efforts should be directed to ensure maximum revenue collection throughout the year.

All internal Revenue Officers and other concerned are enjoined to give this Circular as wide a publicity as possible. All other provisions of issuances, circulars and memoranda inconsistent herewith are hereby repealed, amended or modified accordingly.

This Circular shall take effect immediately.

  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue  
002077

**BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION**

3:38 P.M.  
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