

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

December 1, 2003

REVENUE MEMORANDUM CIRCULAR NO. 78-2003

SUBJECT : Suspension of All Field Operations of the Bureau of Internal Revenue Effective December 16, 2003

TO : All Internal Revenue Officers, Employees and Others Concerned

Effective December 16, 2003, all field operations of the Bureau relative to examinations and verifications of taxpayers' books of accounts, records and other transactions are hereby suspended until January 15, 2004. Thus, no Letters of Authority/Audit Notices, Tax Verification Notices, Mission Orders, or any written orders to audit and/or investigate taxpayers' internal revenue tax liabilities shall be issued, nor personal service of Assessment Notices, Warrants and Seizure Notices shall be done, except in the following cases:

1. Investigation of cases prescribing on or before June 30, 2004;
2. Service of Assessment Notices, Warrants and Seizure Notices for cases prescribing on or before June 30, 2004;
3. Processing and verification of estate tax returns, donor's tax returns, capital gains tax returns and withholding tax returns on the sale of real property or shares of stocks together with the documentary stamp tax returns related thereto;
4. Examination and/or verification of internal revenue tax liabilities of taxpayers retiring from business;
5. Processing of claims for tax refunds or issuance of tax credit certificates;
6. Requests for reinvestigation/reconsideration (protested tax cases);
7. Issuance and service of Letter Notices (LNs) to taxpayers, e.g. LNs issued under the RELIEF System, etc;
8. Audit of National Government Agencies (NGAs), Local Government Units (LGUs) and Government-Owned and Controlled Corporations (GOCCs) including subsidiaries and affiliates of GOCCs; and

9. Other matters/concerns under direct written orders of the Commissioner.

All internal revenue officers and others concerned are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue