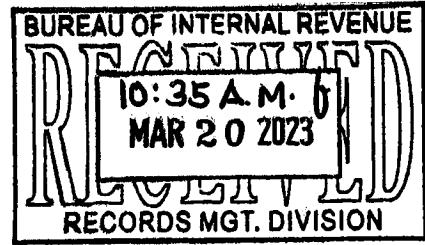




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



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 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All provisions of revenue issuances/memoranda inconsistent herewith are hereby repealed, amended or modified accordingly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. Lumbagui, Jr.
ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
005046

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