

REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANANALAPI  
**KAWANIHAN NG RENTAS INTERNAS**  
Quezon City

October 2, 2006

**REVENUE MEMORANDUM CIRCULAR NO. 59-2006**

**SUBJECT:** Extending the deadline for Availment of the No Audit Program (NAP)

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

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Due to the recent typhoon where most of the business establishments were affected by Luzon-wide brownouts and disruption of business activity, the Commissioner deemed it necessary to extend the deadline for the availment of the No Audit Program (NAP) under Executive Order (EO) 399, as amended by EO 422, and lastly implemented by Revenue Regulations No. 14-2006 so as not to affect the collection goal of our Bureau.

The set deadline for NAP availment of October 1, 2006 set forth in RR 14-2006 is hereby extended until **October 27, 2006**.

This Circular shall take effect immediately. All revenue officers are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)  
**JOSE MARIO C. BUÑAG**  
Commissioner of Internal Revenue