

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

Quezon City

December 3, 2009

**REVENUE MEMORANDUM ORDER NO. 39-2009**

**SUBJECT : Creation of a Special Review Committee to Deal with All Cases Represented by Sycip, Gorres, Velayo & Co.**

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

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To dispel any perception of conflict of interest on all cases represented by Sycip, Gorres, Velayo & Co. requiring the final decision of the Commissioner of Internal Revenue said cases shall be referred to a Special Review Committee created under Revenue Special Order No. 600-2009.

The Special Review Committee shall evaluate and deliberate on the merits of these cases and shall review, approve and sign the documents as a collegial body.

This Order shall take effect immediately.

(Original Signed)  
**JOEL L. TAN-TORRES**  
Commissioner of Internal Revenue