

**[ BIR REVENUE MEMORANDUM ORDER NO. 14-  
2007, July 12, 2007 ]**

**PRESCRIBING ADDITIONAL PROCEDURES TO DETECT THE  
PRESENCE OF "FLY-BY-NIGHT" TAXPAYERS IN THE CURRENT  
DATABASE OF THE BUREAU AND TO THWART THEIR  
SUBSEQUENT REQUEST TO SECURE AUTHORITY TO PRINT (ATP)  
SALES INVOICES/OFFICIAL RECEIPTS\***

\* Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City.



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