

**[ BIR REVENUE MEMORANDUM ORDER NO. 30-92,  
August 03, 1992 ]**

**CLARIFYING REVENUE MEMORANDUM ORDER NO. 23-92,  
REGARDING SUSPENSION OF 1990-1991 TAX INVESTIGATION**

There are reports reaching this Office that some revenue officials do not act on requests of taxpayers for the issuances of the necessary tax clearances because of RMO No. 23-92. In order not to prejudice the interest of these taxpayers and so as not to disrupt the investigation on certain important cases, the investigation on the following cases are hereby declared exempted from said suspension:

1. Capital gains tax cases on sale, exchange or transfer of real properties and shares of stocks;
2. Estate and donor's tax cases;
3. Policy cases and other cases requiring immediate action, where the Letter of Authority is signed by the Commissioner or any of his Deputy Commissioners.

This Order shall take effect immediately.

Adopted: 3 Aug. 1992

(SGD.) JOSE U. ONG  
*Commissioner of Internal Revenue*



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