

[BIR MEMORANDUM ORDER NO. 5-2000, January 18, 2000]

SUSPENSION ISSUANCE OF LETTERS OF AUTHORITY OR ORDERS TO AUDIT AND/OR INVESTIGATE

Effective immediately, no letters of authority, mission orders, or any written orders to audit and/or investigate income tax, value added tax and other internal revenue taxes shall be issued or made for any internal revenue taxes, except in the following cases:

1. Taxes which will prescribe this year under the statute of limitations unless timely assessed or collected;
2. Capital gains tax, estate tax and donor's tax cases; and
3. Those specifically to be assigned by the undersigned.

All Heads of Enforcement Service, Revenue Regions, Tax Fraud Division, Special Teams, and any other units which were authorized to audit and/or investigate shall submit to the Office of the Commissioner, National Office Building not later than January 31, 2000 a complete and detailed list or inventory of all cases completed, and/or terminated from January 1999 to January 2000 and the pending cases as of December 31, 1999, for which letters of authority, or mission orders have been issued.

Adopted: 18 Jan. 2000

(SGD.) DAKILA B. FONACIER
Commissioner of Internal Revenue



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