

**[BIR REVENUE MEMORANDUM ORDER NO. 11-99,
February 15, 1999]**

**SUSPENSION OF TAX EXAMINATION OF THE BUREAU OF
INTERNAL REVENUE EFFECTIVE MARCH 1, 1999**

To enable all taxpayers to avail of the benefits of the Economic Recovery Assistance Payment (ERAP) Program, effective March 1, 1999, all tax examination and verification of taxpayers' records and other transactions are suspended until April 16, 1999.

The following are not covered by this Order:

1. Service of Assessments, Warrants and Seizure Notices for prescribing cases;
2. Processing of capital gains tax returns prior to the issuance of Tax Clearance/Certificates Authorizing Registration;
3. Examination and/or verification of transfer, excise and withholding taxes;
4. Examination/verification of tax liabilities of taxpayers retiring from business;
5. Verification and processing of all claims for credits/refunds.

However, for purposes of availing the program, deficiency taxes paid and deficiency taxes assessed after February 22, 1999 shall not be considered in computing the required 20% or more increment.

During the period of suspension of examination, all revenue officers are hereby enjoined to encourage taxpayers to avail of the (ERAP) program, campaign and assist in the filing of annual income tax returns. Likewise, they are hereby directed to submit all reports of investigation and dockets of all pending cases in their possession as of February 28, 1999

Adopted: 15 Feb. 1999

(SGD.) BEETHOVEN L. RUALO
Commissioner of Internal Revenue



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