

**[ BIR REVENUE MEMORANDUM ORDER NO. 19-99,  
March 02, 1999 ]**

**AMENDING REVENUE MEMORANDUM ORDER NO. 11-99  
REGARDING THE COVERAGE OF EXCEPTIONS FROM SUSPENSION  
OF TAX EXAMINATION OF THE BUREAU OF INTERNAL REVENUE  
EFFECTIVE MARCH 1, 1999**

In view of the suspension of audit and verification of taxpayer's records and other transactions pursuant to RMO No. 11-99, the following shall be added to the exceptions from the suspension order:

1. Original investigation of all tax cases where the prescription date to assess the deficiency tax and penalties thereon is within six (6) months from April 15, 1999; and
2. Cases under reinvestigation where the prescription date to collect the deficiency taxes and penalties thereon is within six (6) months from April 15, 1999, except cases with valid waivers of prescription signed by the taxpayers or their duly authorized representatives.

The audit of the above-mentioned cases shall be immediately terminated and reported by the concerned investigating offices to ensure that the dockets thereof are submitted to the Assessment Divisions of Regional Offices at least five (5) months prior to prescription date.

This Order takes effect immediately.

Adopted: 02 March 1999

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



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