

**[ BIR REVENUE MEMORANDUM ORDER NO. 91-98,  
December 11, 1998 ]**

**SUSPENSION OF ALL FIELD OPERATIONS OF THE BUREAU OF  
INTERNAL REVENUE EFFECTIVE DECEMBER 16, 1998**

Effective December 16, 1998, all field operations of the Bureau of Internal Revenue relative to examinations and verifications of taxpayers' records and other transaction are hereby suspended until January 11, 1999.

However, the following are not covered by this suspension:

1. No contact surveillance of all establishments;
2. Service of Assessments, Warrants and Seizure Notices prescribing cases;
3. Processing of capital gains tax returns prior to the issuance of Tax Clearance/Certificates Authorizing Registration;
4. Examination and/or verification of transfer taxes; and
5. Audit pursuant to RMO No. 27-98 on Banks, Insurance Companies and Other Financial Intermediaries.

During the period from December 16, 1998 to January 11, 1999, the completion/submission of all reports of investigation of cases which are pending in the possession of the revenue officers concerned must be given priority by them.

For strict compliance.

Adopted: 11 Dec. 1998

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

