

**[BIR REVENUE MEMORANDUM ORDER NO. 35-92,
September 09, 1992]**

TAXPAYER'S BILL OF RIGHTS

In connection with the lifting of the suspension of audit of income and business tax returns for 1990 and 1991 as provided for in RMO No. 34-92 dated Sept. 4, 1992, it is hereby ordered that all Letters of Authority whether newly issued or revalidated shall be accompanied by a copy of the Taxpayers' Bill of Rights, receipt of which to be acknowledged by the taxpayer or his duly authorized representative.

The Assistant Commissioner, Special Operations Service and all Regional Directors shall render a monthly report to the Office of the Commissioner not later than the 20th day of each month following as to the number of Letters of Authority issued or revalidated and the number of copies of the Taxpayers' Bill of Rights distributed and duly acknowledged by the taxpayer or his authorized representative.

This Revenue Memorandum Order shall take effect immediately.

Adopted: 9 Sept. 1992

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



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