

ADVISORY ON THE SUSPENSION OF PENDING LETTERS OF AUTHORITY/ MISSION ORDERS

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**BIR REVENUE MEMORANDUM CIRCULAR
NO. 77-2022**

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Suspension by the Bureau of Internal Revenue Effective May 30, 2022 of All Pending Letters of Authority/Mission Orders as of May 30, 2022 and Submission of Inventory Thereafter

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BUREAU OF INTERNAL REVENUE
REVENUE MEMORANDUM CIRCULAR
NO. 77-2022

Suspension by the Bureau of Internal Revenue Effective May 30, 2022
of All Pending Letters of Authority/Mission Orders as of May 30, 2022

Coverage and effect

<i>Coverage of Suspension</i>	All field audits and other field operations of the Bureau of Internal Revenue covered by Letters of Authority or Mission Orders relative to examinations and verifications of taxpayers' books of account, records, and other transactions
<i>Effect of the Suspension</i>	<ol style="list-style-type: none"> 1. No field audit, field operations, or any form of business visitation in execution of Letters of Authority/Audit Notices (LOAs) or Mission Orders (MOs) should be conducted; 2. No new Letters of Authority/Mission Orders shall be issued.

Conduct of audits and investigations

<i>General Rule</i>	No written orders to audit and/or investigate taxpayers' internal revenue tax liabilities shall be issued and/or served
<i>Exceptions</i>	<ul style="list-style-type: none"> ➤ Investigation of cases prescribing on or before October 31, 2022; ➤ Processing and verification of estate tax returns, donor's tax returns, capital gains tax returns and withholding tax returns on the sale of real properties or shares of stocks together with the documentary stamp tax returns related thereto; ➤ Examination and/or verification of internal revenue tax liabilities of taxpayers retiring from business;

<p><i>Exceptions</i></p>	<ul style="list-style-type: none"> ➤ Audit of National Government Agencies (NGAs), Local Government Units (LGUs) and Government-Owned and Controlled Corporations (GOCCs) including subsidiaries and affiliates; and ➤ Other matters/concerns where deadlines have been imposed or under the orders of the Commissioner of Internal Revenue.
<p>Service of certain documents</p>	<p>Service of Assessment Notices, Warrants, and Seizure Notices should still be effected.</p>
<p>Voluntary payment by taxpayers</p>	<p>Taxpayers may voluntarily pay their known deficiency taxes without the need to secure authority from concerned Revenue Officials.</p>

Source:
BIR Revenue Memorandum Circular No. 77-2022