

## ADVISORY ON SUSPENSION OF AUDIT AND OTHER FIELD OPERATIONS

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<b>BIR REVENUE MEMORANDUM ORDER NO. 55-2022</b>	<b>1</b>
<b>Suspension of All Audit and Other Field Operations of the Bureau of Internal Revenue Effective December 16, 2022</b>	

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**BUREAU OF INTERNAL REVENUE**  
**REVENUE MEMORANDUM ORDER**  
**NO. 55-2022**

**ADVISORY**

**Suspension of All Audit and Other Field Operations**

*Coverage of suspension*

- All field audits and other field operations relative to examinations and verifications of taxpayers' books, records, and transactions for the period December 16, 2023 to January 8, 2023
- Service of written orders to audit and/or investigate taxpayers' internal revenue tax liabilities, **except:**
  - Cases prescribing on or before April 15, 2023;
  - Tax evasion cases;
  - 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 related documentary stamp tax returns;
  - Examination and verification of internal revenue tax liabilities of taxpayers retiring from business;
  - Monitoring of privilege stores (tiangee); and
  - Other matters/concerns where deadlines have been imposed.

*Other matters not suspended*

- Service of assessment notices;
- Service of warrants; and
- Service of seizure notices.

Source:

[Revenue Memorandum Order No. 55-2022](#)