



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION

Quezon City

SEP 01 2016

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RECEIVED

August 31, 2016

REVENUE MEMORANDUM CIRCULAR NO. 91-2016

**SUBJECT** : Lifting the Suspension of Tax Audit of the Bureau of Internal Revenue  
**TO** : All Internal Revenue Officers and Others Concerned

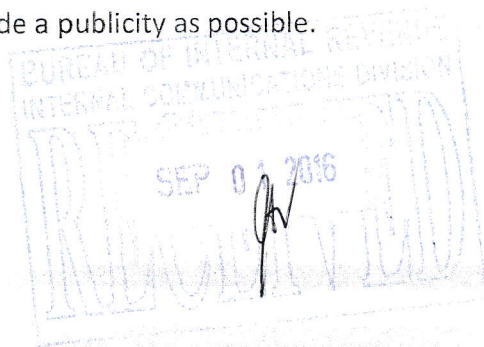
All field audit and other field operations of the Bureau of Internal Revenue relative to examinations and verifications of taxpayers' books of accounts, records and other transactions were ordered suspended under Revenue Memorandum Circular (RMC) No. 70-2016 dated July 1, 2016.

The conferred authority under the laws to the Bureau for the collection of taxes, to be more effectively administered and implemented, requires some form of enforcement activities to ensure the collection of correct taxes at the times prescribed by law. Thus, the suspension as ordered in the above-stated RMC is hereby **LIFTED** effective September 1, 2016.

As such, all field audits, field operations, or any form of business visitation in execution of Letters of Authority/electronic Letters of Authority/Audit Notices, Letter Notices, or Mission Orders can already be conducted.

All revenue issuances or portions thereof which are inconsistent herewith are hereby repealed, modified or amended accordingly.

All internal revenue officers and others concerned are enjoined to give this Circular as wide a publicity as possible.



CAESAR R. DULAY  
Commissioner of Internal Revenue

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