

Advisory on BIR Operations

	<u>PAGE NOS.</u>
BIR REVENUE MEMORANDUM CIRCULAR NO. 127-2020	2
Suspension of all audit and other field operations effective December 15, 2020	

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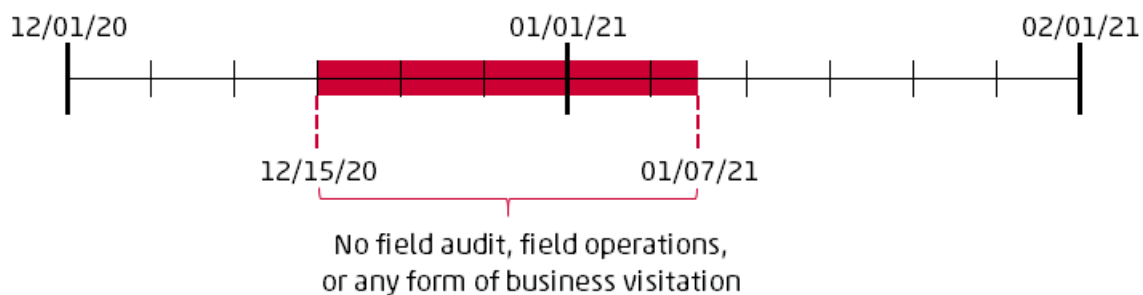
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SUSPENSION OF ALL AUDIT AND OTHER FIELD OPERATIONS
EFFECTIVE DECEMBER 15, 2020

Period of Suspension

All audit and other field operations shall be suspended from **December 15, 2020 to January 7, 2021**



Exceptions

No written orders to audit and/or investigate taxpayers shall be served, **except:**

- Investigation of cases prescribing on or before April 15, 2021
- Tax evasion cases
- Processing and verification of:
 - Estate tax returns
 - Donor's tax returns
 - Capital gains tax returns
 - Withholding tax returns on the sale of real properties or shares of stocks together with the related documentary stamp tax
- Examination and/or verification of tax liabilities of taxpayers retiring from business
- Audit of NGAs, LGUs, and GOCCs including its subsidiaries and affiliates
- Monitoring of privilege stores (tiangge)
- Other matters where deadlines were imposed or under orders of the CIR

Further, service of the following shall still be effected:

- Notice to avail of Tax Amnesty on Delinquencies
- Estate Tax Amnesty
- Voluntary Assessment and Payment Program

Voluntary payment of known deficiency taxes may be made by taxpayers without need to secure authority from the BIR.

Source:

Revenue Memorandum Circular No. 127-2020