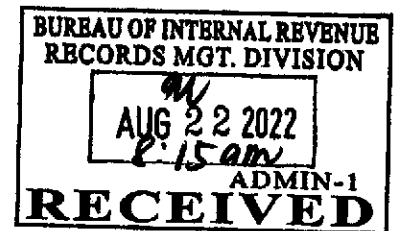




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



August 4, 2022

REVENUE MEMORANDUM CIRCULAR NO. 121-2022

SUBJECT : Guidelines on the Lifting of Suspension of Field Audit and Operations Pursuant to Revenue Memorandum Circular No. 77-2022

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, the suspension of field audit and other field operations on all outstanding Letters of Authority/Audit Notices, and Letter Notices pursuant to Revenue Memorandum Circular (RMC) No. 77-2022 shall be LIFTED on a per Investigating Office¹ upon approval by the Commissioner of Internal Revenue (CIR) of the Memorandum Request from the following:

<i>Investigating Office</i>	<i>Requesting Official</i>	<i>Recommending Approval</i>
Revenue District Offices (RDOs)/Regional Investigation Divisions (RIDs)/VAT Audit Sections/Office Audit Sections	Regional Director	Assistant Commissioner, Assessment Service and Deputy Commissioner-Operations Group (DCIR-OG)
National Investigation Division (NID)	HREA, Enforcement & Advocacy Service	Assistant Commissioner, Enforcement & Advocacy Service and Deputy Commissioner-Legal Group (DCIR-LG)
Large Taxpayers Audit Divisions/LT VAT Audit Unit	HREA, Large Taxpayers Service – Regular/Excise/Programs & Compliance Group	Assistant Commissioner, Large Taxpayers Service (LTS)

The templates of the Memorandum Request are hereby attached as Annex “A” (for Regional Offices/Enforcement Advocacy Service) and Annex “B” (for Large Taxpayers Service).

Upon the approval of such Memorandum Request by the CIR, the concerned Investigating Office shall immediately resume its field audit and other field operations on all outstanding Letters of Authority/Audit Notices, and Letter Notices.

¹ Revenue District Offices, Regional Investigation Divisions, VAT Audit Sections, Office Audit Sections, LT VAT Audit Unit, Large Taxpayers Audit Divisions, or National Investigation Division

In any case, no new Letters of Authority (LOAs), written orders to audit and/or investigate taxpayers' internal revenue tax liabilities shall be issued and/or served except: (1) in those cases enumerated under RMC No. 77-2022; and (2) in case of reissuance/s to replace previously issued LOA/s due to change of revenue officer and/or group supervisor.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.



LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue

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