SUSPENDING THE TAX AUDIT OF TAXPAYERS 1

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Scope - In general, the provisions of any existing Revenue Issuance to the contrary notwithstanding, tax audit of taxpayers is hereby suspended until further notice from the Commissioner.

Exceptions:

1. Claim for refund of any internal revenue tax.

2. Estate and donor's tax cases.

3. Sales, transfer or dispositions of real property and shares of stock requiring the issuance of tax clearance (i.e., a Certificate Authorizing Registration) as a condition for the transfer of such property.

4. Internal Revenue tax case of a dissolving or reorganizing corporation requiring a tax clearance as a condition precedent before the Securities and Exchange Commission may issue a Certificate of Dissolution or Reorganization, pursuant to Section 52 of the National Internal Revenue Code, as amended by R.A. No. 8424.

5. Cases involving civil or criminal tax fraud which fall under the jurisdiction of the Tax Fraud Division, National Office, or the Special Investigation Division of Revenue Regional Offices, pursuant to existing Revenue Issuances.

6. Cases involving collection of delinquency internal revenue taxes, e.g., unpaid internal revenue tax based on a tax return filed by a taxpayer.

7. Policy cases as may be authorized by the Commissioner.

8. Pre-audit of tax returns filed by taxpayers.

9. Cases where the government's right to assess any deficiency tax may possibly be barred by prescription.

Repealing Clause - The provision of any Revenue Memorandum Order, Circular or any other Revenue issuance which is inconsistent herewith is hereby amended, modified or revoked accordingly.

Effectivity – This Order shall take effect on July 10, 1998

Strict compliance herewith is enjoined.

Adopted: 06 July 1998

(SGD.) BEETHOVEN L. RUALO
Commissioner of Internal Revenue

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