

LIFTING OF THE SUSPENSION ON THE ISSUANCE OF LETTER/S OF AUTHORITY (LOA) IN THE SPECIAL INVESTIGATION DIVISIONS OF THE REGIONAL OFFICES

BIR REVENUE MEMORANDUM ORDER NO. 12-2002, MAY 8, 2002, May 08, 2002

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Effective immediately, the suspension on the issuance of Letter/s of Authority (LOA) in the Special Investigation Division (SID) of the Regional Offices is hereby lifted. However, it should be understood that the issuance of said LOA shall only be limited to the following cases referred by the Enforcement Service:

- a) cases supported by a sworn letter-complaint and/or those arising from a Confidential Information duly filed and registered with the BIR; and
- b) cases emanating from third party information, which when compared with the relevant tax return of the taxpayer denounced, show substantial evidence/indications of fraud.

The SID shall also have the authority to investigate cases of fraud uncovered in the regular audit by the Revenue District Offices that are referred by the Regional Director.

All existing issuance or portions thereof which are inconsistent herewith are hereby repealed accordingly.

For strict compliance.

Adopted: 08 May 2002

(SGD.) RENÉ G. BAÑEZ

Commissioner of Internal Revenue

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