

Tax in a dot

RMO 51-2024: Suspension of audit and field operations



Stay ahead with essential tax updates

Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.



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Suspension of audit and field operations

The Bureau of Internal Revenue (BIR) has suspended all field audits and related field operations on the examination and verification of taxpayer's books of accounts, records, and other transactions from 16 December 2024 to 12 January 2025, except for the following cases:

1. Investigation of cases prescribing on or before 15 April 2024 [2025];
2. Cases involving tax evasion;
3. Processing and verification of tax returns concerning the sale of real properties or shares of stock;
4. Examination and/or verification of internal revenue tax liabilities of taxpayers retiring from business;
5. Monitoring of privilege stores (*tiangge*); and
6. Other matters or concerns subject to specific deadlines.

Please see attached Revenue Memorandum Order (RMO) No. 51-2024 for your reference.

Get in touch

Should you have any comments or questions arising from this newsletter, please contact our Tax & Legal Partners:



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