



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 16, 2018

REVENUE MEMORANDUM ORDER NO. 7-2018

TO : NATIONAL INVESTIGATION DIVISION and Concerned Revenue Officials

SUBJECT : Inventory and Status Report of Revalidated/Non-Revalidated Letters of Authority (LAs) pursuant to Revenue Memorandum Order (RMO) No. 57-2016 dated 31 August 2016 and LAs issued after 30 June 2016

RMO No. 57-2016 dated 31 August 2016 was issued calling for the special revalidation of all outstanding LAs (under the RATE Program) for which no Preliminary Assessments/Final Assessments have been issued or no cases have been filed with the Department of Justice or the Courts as of 30 June 2016.

An effective review of audits done pursuant to the revalidated/non-revalidated LAs and LAs issued after 30 June 2016, is central to the Bureau's focused effort to significantly improve current audit guidelines, policies and procedures, including reporting requirements, governing tax audits/investigations within the context of a responsive system of tax collection/enforcement measures.

In this light, you are hereby directed to submit an inventory/status report, both in softcopy in CD/DVD and hardcopy, within five (5) days from the issuance of this Memorandum to the Office of the Commissioner. The template of the inventory/status report is hereby attached as Annex "A" for revalidated LAs/LAs issued after 30 June 2016 and Annex "B" for non-revalidated LAs. The inventory/status report shall be forwarded to this Office.

Noncompliance with the foregoing shall be a ground for the imposition of appropriate administrative sanctions/penalties.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

3:10 P.M.

JAN 22 2018

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Caesar R. Dulay

CAESAR R. DULAY
Commissioner

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