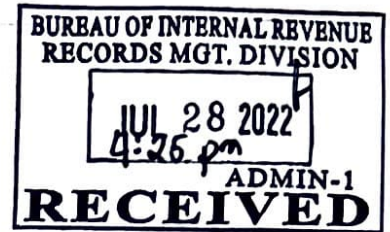




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



July 19, 2022

REVENUE MEMORANDUM CIRCULAR NO. 115-2022

**SUBJECT :** Lifting the Suspension on the Issuance of Mission Orders for the Conduct of Tax Compliance Verification Drive

**TO :** All Internal Revenue Officials, Employees, Taxpayers and Others Concerned


Pursuant to Revenue Memorandum Circular (RMC) No. 77-2022 dated May 30, 2022 all field audit and other field operations of the Bureau of Internal Revenue (Bureau) relative to examinations and verifications of taxpayer's books of accounts, records and other transactions are suspended. As such, no field audit, field operations, or any form of business visitation in execution of Letters of Authority/Audit Notices (LOAs) or Mission Orders (MOs) should be conducted, nor any new Letters of Authority/Mission Orders be further issued, including the conduct of Tax Compliance Verification Drive (TCVD).

To carry out the mandate of the Bureau to collect taxes, the resumption of the conduct of TCVD operations is required in order to expand further the tax base, enhance tax compliance on the part of taxpayers and act on, investigate and verify complaints involving alleged violations of the internal revenue tax laws.

Thus, the suspension of the issuance of Mission Orders (MOs) insofar as authorizing Revenue Officers to conduct TCVD, which includes verification of complaints involving alleged violation of the 1997 National Internal Revenue Code (NIRC), as amended, is hereby **LIFTED** effective immediately. Strict compliance with the existing applicable Rules and Regulations of the Bureau on the issuance and implementation of such MOs shall be observed.

The issuance of MOs other than for TCVD purposes shall remain suspended until further notice.

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

**000218**