

REVENUE MEMORANDUM ORDER NO. 55-2022 issued on December 15, 2022 suspends all field audit and other field operations of the BIR relative to examinations and verifications of taxpayers' books of accounts, records and other transactions for the period **December 16, 2022 to January 8, 2023**.

Likewise, no written orders to audit and/or investigate taxpayers' internal revenue tax liabilities shall be served, except in the following cases:

- Investigation of cases prescribing on or before April 15, 2023;
- Tax evasion cases;
- Processing and verification of Estate Tax returns, Donor's Tax returns, Capital Gains Tax returns and Withholding Tax returns on the sale of real properties or shares of stocks together with the Documentary Stamp Tax returns related thereto;
- Examination and/or verification of internal revenue tax liabilities of taxpayers retiring from business;
- Monitoring of privilege stores (tiangge); and
- Other matters/concerns where deadlines have been imposed.

Service of Assessment Notices, Warrants and Seizure Notices should still be effected. Also, taxpayers may pay voluntarily their known deficiency taxes without the need to secure approval from concerned revenue officials.