REVENUE MEMORANDUM CIRCULAR NO. 71-2005 issued on December 16, 2005 suspends all audit and other field operations of the Bureau of Internal Revenue (BIR) effective December 19, 2005.

All audit and other field operations relative to examinations and verifications of taxpayers’ book of accounts, records and other transactions are suspended from December 19, 2005 up to January 8, 2006.

Thus, no field operations nor any form of business visitations in execution of Letters of Authority/Audit Notices, Tax Verification Notices, Mission Orders, or any written orders to audit and/or investigate taxpayers’ internal revenue tax liabilities shall be issued except in the following cases:

1. Investigation of cases prescribing on or before 30 June 2006;
2. Processing and verification of estate tax returns, donor’s tax returns, capital gains tax returns and withholding tax returns on the sale of real property or shares of stocks together with the documentary stamp tax (DST) returns related thereto;
3. Examination and/or verification of internal revenue tax liabilities of taxpayers retiring from business;
4. Audit of National Government Agencies, Local Government Units and Government-Owned and Controlled Corporations (GOCCs) including subsidiaries and affiliates of GOCCs;
5. Tax mapping operations on "Privilege-Store", popularly known as "tiangges", with respect to the compliances of the Exhibitors, Organizers and Privilege-Store Operators with the requirements of the relevant provisions of the National Internal Revenue Code (NIRC) of 1997 and Revenue Regulations (RR) No. 16-2003, as amended by RR No. 24-2003;
6. Implementation of the Enhanced Voluntary Assessment Program (EVAP) of the Bureau under RR No. 18-2005; and
7. Other matters/concerns where deadlines have been imposed or under the orders of the Commissioner of Internal Revenue.

Revenue examiners and investigators shall make use of this period to do office work on their cases and to complete the report on those with already completed field work. Service of Assessment Notices, Warrants and Seizure Notices may however be effected upon clearance of the Commissioner/Regional Director.