REVENUE MEMORANDUM ORDER NO. 50-2010 issued on June 2, 2010 authorizes other Revenue Officers (ROs) to conduct surveillance activities on identified business establishment.

Section V of Revenue Memorandum Order No. 3-2009 is further amended to read as follows:

“2.1. Revenue Officers Authorized to Conduct Surveillance Activities on Business establishments for Possible Violations of Sections 113, 114, 236, 237 and 238 of the NIRC, as amended. – At least 2 implementing officers comprised of Revenue Officers (ROs)-Assessment/Excise, Intelligence Officers (IOs), and Special Investigators (SIs) assigned in the following investigating offices/divisions. However, in cases where there is not enough ROs, - Assessment/Excise, IOs and SIs to complete the team of 2 implementing officers, ROs - Collection/Document Processing and Computer Operators may be assigned to assist, provided that assigned non-assessment officers shall be strictly supervised by the Assessment Revenue Officers.

These officers shall be authorized to conduct surveillance activities on identified business establishment based on a validly issued mission order signed by the concerned authorized revenue official:

x x x.”