



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

OPERATIONS MEMORANDUM NO. 20-2020

TO : All Concerned Revenue Officials and Employees

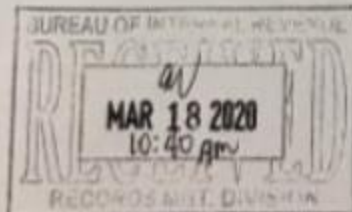
SUBJECT : Conduct of Audit/Investigation/Other Field Operations During the Imposition of Stringent Social Distancing Measures

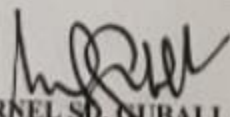
DATE : March 17, 2020

To protect the health and safety of all concerned in view of the danger from possible widespread of the Corona Virus Disease (COVID 19), the following guidelines shall be observed during the period of enhanced community quarantine:

1. Revenue Officers shall continue to work on their assigned cases, whether prescribing or not, based on documents previously submitted by the taxpayers to the BIR and other information available within the Bureau. A work from home arrangement is encouraged but without sacrificing the security of the data and information being handled.
2. For non-prescribing audit cases, which are still lacking in documentary requirements and requires the continuation of audit, the period to submit the report of investigation shall be extended for thirty (30) days.
3. Field audit/investigation (e.g. examination of taxpayers' books of accounts, records and documents outside the premises of the BIR), any form of business visitation (e.g. Tax Compliance Verification Drive) or any other field operations (e.g. OPLAN Kandado) shall not be conducted. Likewise, personal service of electronic Letters of Authority (eLAs), Notice for Informal Conference, Discrepancy Notices or Mission Orders shall be temporarily prohibited during the enforcement of the community quarantine.
4. Should the taxpayer or his/its representative appear in the BIR office to submit documents relative to the audit or to comply with a prior notice or correspondence, these documents shall be received without delay and without further verbal discussion with the person who submitted them in order to observe the prescribed "social distancing measures".

Please be guided accordingly.




ARNEL S. GUBALLA
Deputy Commissioner, Operations Group

