



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

June 28, 2010

REVENUE MEMORANDUM CIRCULAR NO. 56-2010

SUBJECT : Most Recent Policies on the Audit of All Internal Revenue Tax Liabilities for the Year 2009

TO : All Internal Revenue Officers and All Others Concerned

This Circular is hereby issued to disseminate the policies on the investigation of internal revenue tax liabilities beginning 2009 in line with the adoption of the electronic Letter of Authority Monitoring System (eLAMs).

- I. All manual letters of authority (LA) for the year 2009 shall not be in use beginning July 1, 2010. Accordingly, all manual LAs for 2009 and other taxable years issued from March 1, 2010 to July 1, 2010 should be replaced by electronic LAs (eLAs) issued under the eLAMs. Beginning July 1, 2010, only eLAs shall be the only document that shall be allowed for investigation of taxpayers.
- II. Any taxpayer served with manual LA or in possession of manual LAs without the counterpart eLA after July 1, 2010 can invoke his right not to allow the tax investigation. Said tax audit shall only be allowed when the eLA is duly served.
- III. Any examiner or revenue officer conducting a tax investigation without eLA after July 1, 2010 shall be subject to administrative sanctions.

The provisions of any internal revenue issuance inconsistent herewith is hereby revoked, amended or modified accordingly.

This Circular shall be given as wide a publicity as possible.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue