

**[BIR REVENUE MEMORANDUM ORDER NO. 8-
2014, January 29, 2014]**

**AMENDMENTS TO REVENUE MEMORANDUM ORDER NO. 10-2013
DATED APRIL 17, 2013 ON REVISED GUIDELINES AND
PROCEDURES IN THE ISSUANCE AND ENFORCEMENT OF
SUBPOENAS DUCES TECUM AND THE PROSECUTION OF CASES
FOR NON-COMPLIANCE THEREWITH**

This Order is hereby issued to amend portions of Paragraphs III and IV of Revenue Memorandum Order (RMO) No. 10-2013 relative to the Guidelines and Procedure in the issuance of *Subpoena Duces Tecum*. Sections 3.4, 3.5, 3.9, 3.13 and 3.14 of Paragraph III and Section 4.3 of Paragraph IV of the said Order are hereby amended, to read as follows:

"III. GUIDELINES AND PROCEDURES

xxx xxx xxx

3.4 The issuance of SDT shall be requested from the following:

- a. Assistant Commissioner, Enforcement and Advocacy Service - for the National Office;
- b. Assistant Commissioner, Large Taxpayers Service - for taxpayers under the jurisdiction of the Large Taxpayers Service, including LTDs;
- c. Revenue Regional Directors- for the Regional Offices;
- d. Any other officer duly delegated by the Commissioner.

The records of the case shall be attached to the Memorandum Report.

3.5 The Assistant Commissioner, Enforcement and Advocacy Service; Assistant Commissioner, Large Taxpayers Service, and Revenue Regional Directors, or any other officer duly delegated by the Commissioner, as the case may be, shall evaluate the request within two (2) working days from receipt, and on the basis thereof, undertake either of the following courses of action:

- a. Return the case to its origin for further documentation or action;
- b. Prepare and sign the corresponding SDT in two copies, the distribution of which shall be as follows: