

**[ BIR MEMORANDUM ORDER NO. 4-2000, January  
18, 2000 ]**

**SUSPENSION OF TAX AUDIT, EXAMINATION, INVESTIGATION  
AND/OR VERIFICATION**

All ongoing tax audit, examination, investigation, and/or verification of taxpayers' book of accounts and records are suspended effective immediately, except in the following cases:

1. Investigation of cases prescribing in year 2000;
2. Service of Warrants and Seizure Notices for prescribing cases;
3. Verification of capital gains tax returns, estate tax returns, donor's tax returns and tax returns on the sale of real property classified as ordinary asset prior to the issuance of Tax Clearance and/or Certification Authorizing Registration;
4. Examination and/or verification of all excise taxes;
5. Examination and/or verification of internal revenue tax liabilities of taxpayers retiring from business; and
6. Verification and processing of all claims for refunds and/or credits.

The foregoing suspension shall remain until further notice.

Adopted: 18 Jan. 2000

(SGD.) DAKILA B. FONACIER  
*Commissioner of Internal Revenue*



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