REVENUE MEMORANDUM ORDER NO. 5-2000 issued January 20, 2000 suspends immediately the issuance of Letters of Authority, mission orders or any written orders to audit and/or investigate income tax, value-added tax and other internal revenue taxes. Exceptions to the suspension are the following cases: a) taxes which will prescribe in 2000 under the statute of limitations unless timely assessed or collected; b) capital gains tax, estate tax and donor's tax cases; and c) cases to be assigned by the Commissioner of Internal Revenue.