

REVENUE MEMORANDUM ORDER NO. 91-99 issued December 16, 1999 suspends all field operations of the BIR effective December 16, 1999 until January 10, 2000. However, the following are not covered by the suspension: a) no contact surveillance of all establishments; b) service of Assessments, Warrants and Seizure Notices of prescribing cases; c) processing of Capital Gains Tax returns prior to the issuance of Tax Clearance/Certificates Authorizing Registration; d) examination and/or verification of transfer taxes; and e) apprehension of untaxed imported liquors and cigarettes pursuant to Mission Order No. 7-673-99.