REVENUE MEMORANDUM ORDER NO. 19-99 issued March 4, 1999 amends RMO No. 11-99 regarding the coverage of exceptions from the suspension of tax examination of the BIR effective March 1, 1999. The following will be added to the exceptions from the suspension order: a) original investigation of all tax cases where the prescription date to assess the deficiency tax and penalties thereon is within six (6) months from April 15, 1999; and b) cases under reinvestigation where the prescription date to collect the deficiency taxes and penalties thereon is within six (6) months from April 15, 1999, except cases with valid waivers of prescription signed by the taxpayers or their duly authorized representatives.