

REVENUE MEMORANDUM ORDER NO. 10-99 issued February 18, 1999 prescribes the guidelines and procedures in the implementation of Revenue Regulations No. 2-99 relative to the availment of immunity from audit and investigation of Income Tax, VAT and Percentage Tax returns filed for taxable year 1998 granted under the ERAP Program. The condition for the grant of immunity from audit and investigation, the mechanics for the availment of the Program, among others, are specified in the Order.