

REVENUE MEMORANDUM ORDER No. 91-98 issued December 11, 1998 suspends all field operations of the BIR relative to examinations and clarification of taxpayer's records and other transactions effective December 16, 1998 until January 11, 1999. 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) audit pursuant to RMO No. 27-98 on banks, insurance companies and other financial intermediaries.