

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

August 25, 2003

REVENUE MEMORANDUM CIRCULAR NO. 52-2003

**SUBJECT: TERMINATION AND REPORTING OF CASES BEING HANDLED
BY THE DIVISIONS UNDER THE ENFORCEMENT SERVICE**

TO: All Internal Revenue Officials, Employees and Others Concerned

**A. Extension of the Deadline for the Termination and Reporting of Cases
for the Divisions under the Enforcement Service**

The deadline for the termination and reporting of all cases being handled by the Divisions under the Enforcement Service for Letter/s of Authority (LOAs) issued in 2002 & prior years shall be on or before September 30, 2003.

B. Repealing Clause

Any provision of any order and pertinent issuance inconsistent with this Circular is hereby revoked, modified or amended accordingly.

C. Effectivity

This Revenue Memorandum Circular shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue