REVENUE MEMORANDUM CIRCULAR NO. 82-2022 issued on June 30, 2022 clarifies the service of the electronic Letter of Authority (eLA) to the taxpayer within the 30-day period from the date of issuance thereof pursuant to Revenue Audit Memorandum Order (RAMO) No. 1-2000.

RAMO No. 1-2000 was already amended by RAMO No. 1-2020, thereby deleting the provision in Item No. Vlll 2.3 of RAMO No. 1-2000 to read as follows:

*"**1. Serving of eLA***

a. *On the first opportunity of the RO to have a personal contact with the taxpayer, he should present the eLA together with the checklist of requirements. The eLA should only be served by the RO assigned to the case. He should have the proper identification card and should be in uniform. However, the service of eLA may likewise be done in other manners as prescribed in existing policies.*
b. *An eLA authorizes or empowers a designated RO to examine, verify and scrutinize a taxpayer's books and records in relation to his internal revenue tax liabilities for a particular period.*

2. *Request for Accounting Records*

X*xx… xxx... xxx.... "*

While the timeline for the "service of eLA" is not explicitly provided therein, it is still for the best interest of the government that the eLA should be served to the taxpayer immediately upon issuance/assignment thereof. Hence, it should be necessary for all concerned Revenue Officers (ROs) as a duty or responsibility to serve the eLA immediately, considering that the entire audit process must be completed within a period of 180 days for RDO cases/240 days for LT cases from the date of issuance of eLA. Non-observance on the aforesaid timeline is gross neglect of duty, which is a grave offense subject to appropriate administrative sanctions pursuant to Revenue Memorandum Order No. 53-2010.

Further, the deletion of the 30-day period to serve the eLA shall in no case be an excuse for the concerned RO to delay its service nor for a taxpayer to refuse its service or to question its validity, in case the same is served beyond the 30-day period. Again, what is crucial is that the entire audit process shall be completed within a period of 180 days for RDO cases/240 days for LT cases from the date of issuance of eLA.

Therefore, eLA which remains unserved upon the effectivity of this Circular or have been served beyond the 30-day period from the date of its issuance shall still be considered valid and enforceable, provided that the 180-day/240-day period to complete the audit process has not yet expired.