



Bringing In Revenues
for Nation-building

Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



Taxpayer's Consent on Audit Venue/Authorized Representative

This pertains to the investigation of (Tax Type) _____ liabilities of [Name of Taxpayer] _____ for taxable year/period from _____ to _____ conducted by Group Supervisor _____ and Revenue Officer _____ pursuant to electronic Letter of Authority (eLA) No. _____ dated _____.

In view thereof, I/We hereby voluntarily, and without force, intimidation, or undue influence give my/our consent to the following:

A. Consent on Audit Venue

Pursuant to Section 235 (e) of the National Internal Revenue Code of 1997, as amended, and relevant revenue issuances, I/We hereby authorize that the audit/investigation be done:

☐ At the taxpayer's place of business / registered business address (please specify)

☐ At the Bureau of Internal Revenue (BIR)'s investigating office (please specify)

I/We understand that the agreed audit venue shall be used solely for purposes of the examination of books of accounts, accounting records, and other relevant documents.

IMPORTANT:

In cases where a Subpoena Duces Tecum (SDT) has been issued, the above option of the taxpayer shall no longer apply. All required books of accounts, accounting records, and other relevant documents must be submitted directly to the BIR Office specified in the SDT.

B. Authorization of Representative (If applicable)

I/We hereby authorize the following person(s) to act as my/our duly authorized representative(s) during the conduct of the audit, including coordination with the assigned Group Supervisor/Revenue Officer and submission or receipt of audit-related documents:

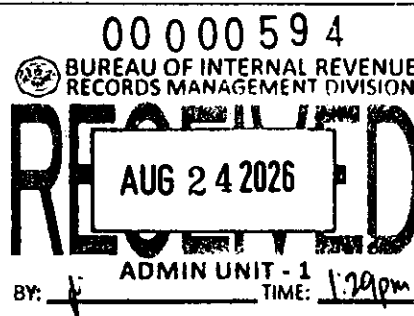
Name of Authorized Representative: _____

Designation / Relationship to Taxpayer: _____

Valid Government ID Presented: _____

Contact Details: _____

Name and TIN of Taxpayer
Audit Case No. / eLA SN. / Date / Taxable Period Covered



This authorization is supported by the following document(s), attached hereto:

- ☐ One (1) original copy of Special Power of Attorney (SPA) for individual taxpayers
- ☐ One (1) original copy of Board Resolution/Written Resolution (in case of One Person Corporation) or Secretary's Certificate for corporations or non-individual taxpayers
- ☐ Photocopy of one (1) government-issued identification card for the authorized representative, showing the name, picture and signature
- ☐ Other (please specify): _____

UNDERTAKING

I/We affirm that:

1. This consent and/or authorization is given freely and voluntarily, without force, intimidation, or undue influence;
2. The Bureau of Internal Revenue is not precluded from conducting the audit in accordance with law and existing revenue issuances; and
3. I/We shall extend full cooperation during the audit process.

This consent shall remain effective for the duration of the audit/assessment process unless earlier withdrawn in writing and properly filed with the concerned Investigating Office.

Name of Taxpayer/Authorized Representative
(Signature Over Printed Name)

00 000 59 4

