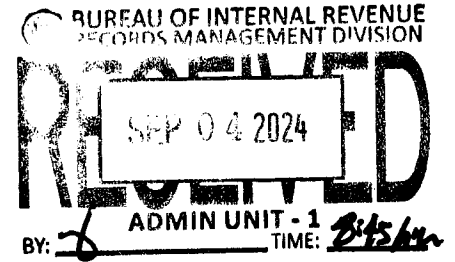
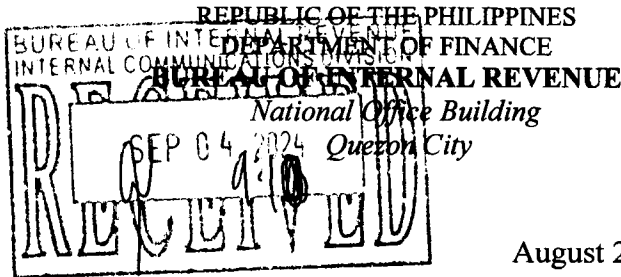




Bringing in Revenues
for Nation-building



August 21, 2024

REVENUE MEMORANDUM ORDER NO. 036 - 2024

SUBJECT: Amending Revenue Memorandum Order No. 1-2021 Prescribing the Gross Sales Threshold for Cases to be Audited/Investigated by the Office Audit Section of the Assessment Divisions in Regional Offices

TO : All Regional Directors, Revenue District Officers, Chiefs of the Assessment Divisions of Regional Offices, Other Revenue Officers and Others Concerned

I. Objective

This Order is issued to amend the gross sales threshold for cases that can be audited/investigated by the Office Audit Section (OAS) under the Assessment Divisions in selected Regional Offices, thereby amending the prescribed threshold under Revenue Memorandum Order No. 1-2021, as amended.

II. Amended Office Audit Threshold

The threshold for the issuance of eLAs to cover the audit/investigation of taxpayers under the jurisdiction of the following Regional Office is hereby amended as follows:

RR	RDO	Gross Sales Threshold
9A - CaBaMiRo	54A - Trece Martirez City, East Cavite	Twenty Million Pesos (₱20,000,000.00) and below
	54B - Kawit, West Cavite	
	58 - Batangas City	
	59 - Lipa City	
11 - Iloilo City	74 - Iloilo City	Twenty Million Pesos (₱20,000,000.00) and below
	71 - Kalibo, Aklan	Ten Million Pesos (₱10,000,000.00) and below
13 - Cebu City	80 - Mandaue City	Twenty Million (₱20,000,000.00) and below
	81 - Cebu City North	
	82 - Cebu City South	Ten Million (₱10,000,000.00) and below
	83 - Talisay, Cebu	
84 - Tagbilaran City		
16 - Cagayan de Oro City	98 - Cagayan de Oro City	Fifteen Million (₱15,000,000.00) and below

All applicable policies, guidelines and procedures under existing revenue issuances relative to the conduct of audit/investigation by the Office Audit Section of the Assessment Division shall be strictly observed by all concerned.

III. Repealing Clause

All other issuances inconsistent herewith are hereby modified or repealed accordingly.

IV. Effectivity

This Order shall take effect immediately.



Romeo D. Lumagui, Jr.
ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

I-1

