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

BUREAU OF INTERNAL REVENUE
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RECORDS MGT. DIVISION

December 4, 2020

REVENUE MEMORANDUM ORDER NO. 1-2021

SUBJECT: Prescribing the Revised Office Audit Threshold for Cases to be Audited/ Investigated by the Office Audit Section (OAS) of the Assessment Divisions in the 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 office audit threshold for the issuance of electronic Letters of Authority (eLAs) prescribed in RMO No. 32 - 2018, as amended.

II. Office Audit Threshold

The threshold for the issuance of eLAs to cover the audit/investigation of taxpayers under the jurisdiction of the Regional Office shall be as follows:

RR	RDOs	Gross Sales/Receipts
1 - Calasiao	All RDOs	Ten Million Pesos (₱ 10,000,000.00) and below
2 – Cordillera Administrative Region	8 - Baguio City 9 - La Trinidad, Benguet	Five Million Pesos (₱ 5,000,000.00) and below
	7 - Bangued, Abra 10 - Bontoc, Mt. Province 11 - Tabuk City, Kalinga 12 - Lagawe, Ifugao	Three Million Pesos (₱ 3,000,000.00) and below
3 – Tuguegarao City	13 - Tuguegarao, Cagayan 15 - Naguilan, Isabela	₱ 5,000,000.00 and below
	14 - Bayombong, Nueva Vizcaya 16 - Cabarroguis, Quirino	₱ 3,000,000.00 and below
4 – San Fernando, Pampanga	21A - North Pampanga 21B - South Pampanga	₱10,000,000.00 and below
	17A - Tarlac, Tarlac City 17B - Paniqui, Tarlac 18 - Olongapo City	₱ 5,000,000.00 and below

RR	RDOs	Gross Sales/Receipts
	19 - Subic Bay Freeport Zone 20 - Balanga, Bataan 21C - Clark Freeport Zone 22 - Baler, Aurora 23A - North Nueva Ecija 23B - South Nueva Ecija	
5 - Caloocan City	All RDOs	₱ 10,000,000.00 and below
6 - Manila	29 - Tondo-San Nicolas 30 - Binondo 31 - Sta. Cruz 32 - Quiapo-Sampaloc-Sta. Mesa-San Miguel 33 - Intramuros-Ermita-Malate 34 - Paco-Pandacan-Sta. Ana-San Andres	₱ 10,000,000.00 and below
	36 - Puerto Princesa	₱ 3,000,000.00 and below
7A - Quezon City	All RDOs	Twenty Million Pesos (₱ 20,000,000.00) and below
7B – East NCR	All RDOs	₱ 20,000,000.00 and below
8A - Makati City	All RDOs	₱ 20,000,000.00 and below
8B - South NCR	All RDOs	₱ 20,000,000.00 and below
9A - CaBaMiRo	54A - Trece Martirez City, East Cavite 54B - Kawit, West Cavite 58 - Batangas City 59 - Lipa City	₱ 10,000,000.00 and below
	35 – Romblon 37 - San Jose, Occidental Mindoro 63 - Calapan, Oriental Mindoro	₱ 5,000,000.00 and below
9B - LaQueMar	55 - San Pablo City 56 - Calamba, Laguna 57 - Biñan, Laguna 60 - Lucena City	₱ 10,000,000.00 and below
	61 - Gumaca, Quezon 62 - Boac, Marinduque	₱ 5,000,000.00 and below
10 -- Legazpi City	64 - Talisay, Camarines Norte 65 - Naga City 66 - Iriga City 67 - Legazpi City, Albay 68 - Sorsogon, Sorsogon	₱ 5,000,000.00 and below
	69 - Virac, Catanduanes 70 - Masbaté, Masbate	₱ 3,000,000.00 and below

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RR	RDOs	Gross Sales/Receipts
11 - Iloilo City	74 - Iloilo City	₱ 10,000,000.00 and below
	71 - Kalibo, Aklan 72 - Roxas City 73 - San Jose, Antique 75 - Zarraga, Iloilo City	₱ 5,000,000.00 and below
12 - Bacolod City	77 - Bacolod City	₱ 10,000,000.00 and below
	76 - Victorias City, Negros Occidental 78 - Binalbagan, Negros Occidental 79 - Dumaguete City	₱ 5,000,000.00 and below
13 - Cebu City	80 - Mandaue City 81 - Cebu City North 82 - Cebu City South	₱ 10,000,000.00 and below
	83 - Talisay, Cebu 84 - Tagbilaran City	₱ 5,000,000.00 and below
14 - Eastern Visayas Region	88 - Tacloban City	₱ 5,000,000.00 and below
	85 - Catarman, Northern Samar 86 - Borongan, Eastern Samar 87 - Calbayog City, Samar 89 - Ormoc City 90 - Maasin, Southern Leyte	₱ 3,000,000.00 and below
15 - Zamboanga City	91 - Dipolog City 93A - Zamboanga City, Zamboanga del Sur	₱ 5,000,000.00 and below
	92 - Pagadian City, Zamboanga del Sur 93B - Zamboanga Sibugay 94 - Isabela, Basilan 95 - Jolo, Sulu 96 - Bongao, Tawi-Tawi	₱ 3,000,000.00 and below
16 - Cagayan de Oro City	98 - Cagayan de Oro City	₱ 10,000,000.00 and below
	97 - Gingoog City 99 - Malaybalay, Bukidnon 100 - Ozamis City 101 - Iligan City 102 - Marawi City	₱ 5,000,000.00 and below
17 - Butuan City	103 - Butuan City	₱ 5,000,000.00 and below
	104 - Bayugan, Agusan del Sur 105 - Surigao City 106 - Tandag, Surigao del Sur	₱ 3,000,000.00 and below
18 - Koronadal City	107 - Cotabato City 108 - Kidapawan, North Cotabato 109 - Tacurong, Sultan Kudarat	₱ 3,000,000.00 and below
	110 - General Santos City 111 - Koronadal, South Cotabato	₱ 5,000,000.00 and below

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RR	RDOs	Gross Sales/Receipts
19 - Davao City	112 - Tagum, Davao del Norte 114 - Mati, Davao Oriental 115 - Digos, Davao del Sur	₱ 5,000,000.00 and below
	113A - West Davao City 113B - East Davao City	₱ 10,000,000.00 and below

All applicable policies, guidelines and procedures under existing revenue issuances relative to the conduct of audit/investigation by the OAS 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.

CAESAR R. DULAY
Commissioner of Internal Revenue

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I-I/rda

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