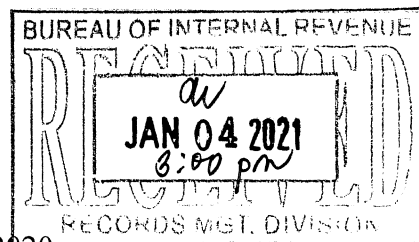




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



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

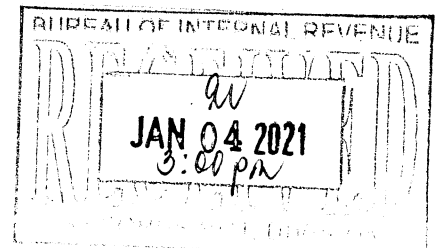
This Order is issued to amend the office audit threshold for the issuance of electronic Letters of Authority (eLAs) prescribed in RMO No. 32 - 2018, as amended.

II. Office Audit Threshold

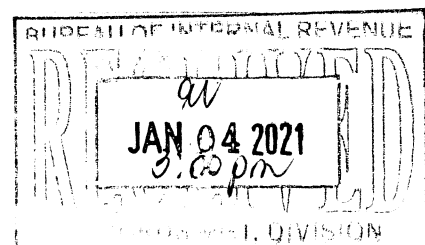
The threshold for the issuance of eLAs to cover the audit/investigation of taxpayers under the jurisdiction of the Regional Office shall be as follows:

| 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 | Five Million Pesos (₱ 5,000,000.00) and below |
| | 9 - La Trinidad, Benguet | |
| | 7 - Bangued, Abra | Three Million Pesos (₱ 3,000,000.00) and below |
| | 10 - Bontoc, Mt. Province | |
| 3 - Tuguegarao City | 11 - Tabuk City, Kalinga | |
| | 12 - Lagawe, Ifugao | |
| | 13 - Tuguegarao, Cagayan | ₱ 5,000,000.00 and below |
| | 15 - Naguilan, Isabela | |
| 4 - San Fernando, Pampanga | 14 - Bayombong, Nueva Vizcaya | ₱ 3,000,000.00 and below |
| | 16 - Cabarroguis, Quirino | |
| | 21A - North Pampanga | ₱10,000,000.00 and below |
| | 21B - South Pampanga | |
| | 17A - Tarlac, Tarlac City | ₱ 5,000,000.00 and below |
| | 17B - Paniqui, Tarlac | |
| | 18 - Olongapo City | |

| 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 36 - Puerto Princesa | ₱ 10,000,000.00 and below |
| 7A - Quezon City | All RDOs | ₱ 3,000,000.00 and below |
| 7B - East NCR | All RDOs | Twenty Million Pesos (₱ 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 35 - Romblon 37 - San Jose, Occidental Mindoro 63 - Calapan, Oriental Mindoro | ₱ 10,000,000.00 and below |
| 9B - LaQueMar | 55 - San Pablo City 56 - Calamba, Laguna 57 - Biñan, Laguna 60 - Lucena City | ₱ 5,000,000.00 and below |
| | 61 - Gumaca, Quezon 62 - Boac, Marinduque | ₱ 10,000,000.00 and below |
| 10 -- Legazpi City | 64 - Talisay, Camarines Norte 65 - Naga City 66 - Iriga City 67 - Legazpi City, Albay 68 - Sorsogon, Sorsogon 69 - Virac, Catanduanes 70 - Masbaté, Masbate | ₱ 5,000,000.00 and below |
| | | ₱ 3,000,000.00 and below |



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



| 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 |

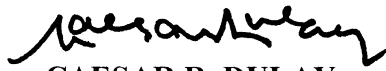
All applicable policies, guidelines and procedures under existing revenue issuances relative to the conduct of audit/investigation by the OAS of the Assessment Division shall be strictly observed by all concerned.

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

