



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 54B - Kawit, West Cavite 58 - Batangas City 59 - Lipa City	Twenty Million Pesos (₱20,000,000.00) and below
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 81 - Cebu City North 82 - Cebu City South	Twenty Million (₱20,000,000.00) and below
	83 - Talisay, Cebu 84 - Tagbilaran City	Ten Million (₱10,000,000.00) and below
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All other issuances inconsistent herewith are hereby modified or repealed accordingly.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.  
Commissioner of Internal Revenue

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