



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

May 13, 2024

REVENUE MEMORANDUM ORDER NO. 17-2024

SUBJECT : Amending Certain Provisions of Revenue Memorandum Order No. 6-2023
TO : All Revenue Officers and Concerned Employees

Revenue Memorandum Order (RMO) No. 6-2023 was issued to implement the updated policies and procedures for the BIR's Audit Program. However, in the course of its implementation, certain provisions thereon have to be amended to address concerns of implementing offices and improve further the efficiency of processes involved.


Taxpayers which are manually selected for audit under "**Priority Audit Cases**" shall no longer require prior approval of the Commissioner. However, copy of the lists of taxpayers manually selected for audit and approved by the Regional Director shall be furnished to the Assessment Programs Division (APD), within five (5) days from approval, for purposes of post-evaluation.

In the case of taxpayers to be audited under the VAT Audit Program, APD shall provide the VAT Audit Section (VATAS) under the Regional Assessment Divisions of the list of taxpayers electronically selected by the Internal Revenue Integrated System (IRIS)-Audit module based on the risk criteria embedded in the said module, on a quarterly basis, which is, every fifteenth (15th) day of the month following the due date for the filing of the Quarterly VAT returns (BIR Form No. 2550Q). These lists shall be used as their reference in the selection of VAT-registered taxpayers to be audited to determine their VAT compliance.

Any provisions of previous revenue issuances inconsistent with this Order is hereby repealed.

This Order shall take effect immediately.




ROMEO D. LUMAQUI, JR.
Commissioner of Internal Revenue

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