

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

September 26, 2013

**REVENUE MEMORANDUM ORDER NO. 27-2013**

**SUBJECT :** Amendments to the 2012 Value-Added Tax (VAT) Audit Program

**TO :** All Concerned Regional Directors, Revenue District Officers, Chiefs of the Assessment Divisions, Heads of Revenue Data Centers and All Internal Revenue Officers Concerned

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**I. OBJECTIVES**

1. To set a higher caseload threshold for Revenue Officers under the VAT Audit Teams; and
2. To prescribe measures to ensure timely conclusion of VAT audit cases and to clearly define the scope of the audit to be conducted in the Revenue District Offices vis-à-vis the cases assigned to the VAT Audit Teams.

**II. POLICIES**

1. Item IV.A.9 of RMO No. 20-2012 is hereby amended to read as follows:

“The initial workload of each RO under this program shall be thirty (30) cases. In no case shall the number of cases handled by an RO exceed thirty (30) cases, subject to replenishment every after submission of the report of investigation/closure of each case.

XXX

XXX

XXX.”

2. Item IV.A.10 of the above RMO is hereby amended to read as follows:

“XXX

XXX

XXX

However, Revenue Officers shall prepare an audit plan and state therein the risk areas which shall be the focus of the investigation.”

3. Item IV.A.11 of the above RMO is hereby amended to read as follows:

“XXX

XXX

XXX

XXX

XXX

XXX

Thus, where there is already an eLA issued by the VAT Audit Team for any taxable quarter for 2012 and/or thereafter, and the taxpayer has been selected for regular audit in the RDO, the tax type to be requested for investigation by the Revenue District Officer shall be:

All internal revenue taxes except VAT.”

### **III. REPEALING CLAUSE**

All other issuances inconsistent herewith are hereby modified or repealed accordingly.

### **IV. EFFECTIVITY**

This Order takes effect immediately.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue