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

June 7, 2019

REVENUE MEMORANDUM ORDER NO. 32-2019

SUBJECT: Amending Further Certain Provisions of Revenue Memorandum Order (RMO) No. 32 – 2018, as Amended by RMO No. 34 – 2018

TO : All Regional Directors, Revenue District Officers, Chiefs of the Assessment Divisions of Regional Offices, Other Revenue Officers and Others Concerned

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I. Objective

This Order is issued to amend the following provisions of RMO No. 32-2018, as amended:

1. Taxable year to be audited/investigated by the Office Audit Section of the Assessment Divisions in the Regional Offices;
2. Threshold for the issuance of electronic Letters of Authority (eLAs);
3. Office audit workload of each Revenue Officer (RO); and
4. Time frame for the submission of report of investigation for office audit cases.

II. Amendatory Provisions

1. The coverage for the issuance of eLAs prescribed under item No. II of RMO No. 32 – 2018, as amended by RMO No. 34-2018, is hereby further amended, as follows:

"Electronic Letters of Authority (eLAs) shall be issued to cover the audit/investigation of taxpayers for tax returns for taxable years 2018 and onwards under the jurisdiction of the Regional Office with gross sales/receipts as follows:

Area	Gross Sales/Receipts
Revenue Region (RR) No. 1-Calasiao RR No. 5-Caloocan City RR No. 6-Manila (except RDO No. 36-Puerto Princesa City, Palawan) RR No. 7-Quezon City RR No. 8-Makati City RR No. 9A-CaBaMiRo (except RDO Nos. 35-Odiongan, Romblon, 37-San Jose, Occidental Mindoro and 63-Calapan City, Oriental Mindoro) RR No. 9B-LaQueMar (except RDO Nos. 61-Gumaca, South Quezon and 62-Boac, Marinduque)	Ten Million Pesos (₱10,000,000.00) and below

Area	Gross Sales/Receipts
RR No. 13-Cebu City (except RDO Nos. 83-Talisay City, Cebu and 84-Tagbilaran City, Bohol) RDO Nos. 21A-Angeles City, North Pampanga, and 21B-San Fernando City, South Pampanga under RR No. 4 RDO No. 74-Iloilo City, Iloilo under RR No. 11 RDO No. 77-Bacolod City, Negros Occidental under RR No. 12 RDO No. 98-Cagayan de Oro City, Misamis Oriental under RR No. 16 RDO Nos. 113A-West Davao City and 113B-East Davao City under RR No. 19	
RR Nos. 4-San Fernando, Pampanga (except RDO Nos. 21A and 21B) RR No. 10-Legazpi City (except RDO Nos. 69-Virac, Catanduanes and 70-Masbate City, Masbate) RR No. 11-Iloilo City (except RDO No. 74) RR No. 12-Bacolod City (except RDO No. 77) RR No. 16-Cagayan de Oro City (except RDO No. 98) RR No. 19-Davao City (except RDO Nos. 113A and 113B) RDO Nos. 35, 37 and 63 under RR No. 9A RDO Nos. 61 and 62 under RR No. 9B RDO Nos. 83 and 84 under RR No. 13 RDO No. 88-Tacloban City, Leyte under RR No. 14 RDO Nos. 91-Dipolog City Zamboanga del Norte, and 93A-Zamboanga City, Zamboanga del Sur under RR No. 15 RDO No. 103-Butuan City, Agusan del Norte under RR No. 17 RDO Nos. 110-Gen. Santos City, South Cotabato and 111-Koronadal City, South Cotabato under RR No. 18	Five Million Pesos (₱ 5,000,000.00) and below
RDO No. 36	Three Million Pesos (₱ 3,000,000.00) and below
RR No. 2-Cordillera Administrative Region RR No. 3-Tuguegarao City RR No. 14-Eastern Visayas Region (except RDO No. 88) RR No. 15-Zamboanga City (except RDO Nos. 91 and 93A) RR No. 17-Butuan City (except RDO No. 103) RR No. 18-Koronadal City (except RDO Nos. 110 and 111) RDO Nos. 69 and 70 under RR No. 10	Two (2) Million Pesos (₱ 2,000,000.00) and below

eLA shall be issued only to taxpayers who have not been audited/investigated for the last three (3) years. One (1) eLA shall be issued for each taxable year to include all internal revenue tax liabilities of the taxpayer, except when a specific tax type had been previously examined (e.g., audit of VAT under the VAT Audit Program and claim for issuance of VAT refund/Tax Credit Certificate). Under such instance, the phrase "All internal revenue tax liabilities, except VAT" shall be indicated in the eLA.

Exclusion:

Claims for issuance of tax refund/Tax Credit Certificate (TCC) of taxpayers"

2. The office audit workload per Item No. III.4 of RMO No. 32-2018 is hereby amended to read as follows:

"4. The workload of each RO shall not exceed thirty (30) cases at any one time, subject to replenishment after the submission of the report of investigation/closure of each case."

3. The time frame for the submission of report of investigation per Item No. III.5 of RMO No. 32 – 2018 is hereby amended to read as follows:

"5. The report of investigation on office audit cases shall be submitted to the Review and Evaluation Section in the Assessment Division within one hundred twenty (120) days from the issuance of the eLA."

III. Repealing Clause

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

IV. Effectivity

This Order shall take effect immediately upon approval.

CAESAR R. DULAY
Commissioner of Internal Revenue
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