



Bringing In Revenues
for Nation-Building

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



January 24, 2025

REVENUE MEMORANDUM ORDER NO. 007 - 2025

SUBJECT : Further Amending Revenue Memorandum Order No. 1-2021, as Amended, 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, and Others Concerned

I. Objective

This Order is hereby issued to further amend the gross sales threshold for cases that shall be covered by the audit/investigation of the Office Audit Section (OAS) under the Assessment Division in selected Regional Offices, thereby revising the prescribed threshold under Revenue Memorandum Order (RMO) No. 1-2021, as amended.

II. Amended Office Audit Threshold

The threshold for the issuance of electronic Letter of eLAs to cover the audit/investigation of taxpayers under the jurisdiction of the following Regional Office is hereby revised as follows:

RR	RDO	Gross Sales Threshold
4 – City of San Fernando, Pampanga	17A – Tarlac City, Tarlac 21A – Angeles City, North Pampanga 21B – City of San Fernando, South Pampanga 21C – Clark Freeport and Special Economic Zone 23B – Cabanatuan City, South Nueva Ecija	Twenty Million Pesos (Php 20,000,000.00) and below
	17B – Paniqui, Tarlac 18 – Olongapo City, Zambales 19 – Subic Bay Freeport Zone 20 – Balanga City, Bataan 22 – Baler, Aurora 23A – Talavera, North Nueva Ecija	Ten Million Pesos (Php 10,000,000.00) and below

RR	RDO	Gross Sales Threshold
14 – Eastern Visayas Region	85 – Catarman, Northern Samar 86 – Borongan City, Eastern Samar 87 – Calbayog City, Samar 89 – Ormoc City, Leyte 90 – Maasin City, Southern Leyte	Five Million Pesos (Php 5,000,000.00) 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.

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All other issuances inconsistent herewith are hereby modified or repealed accordingly.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