



Bringing In Revenues  
for Nation-Building

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



March 4, 2026

REVENUE ADMINISTRATIVE ORDER NO. 004-2026

**SUBJECT :** ABOLITION OF THE LARGE TAXPAYERS VAT AUDIT UNIT (LT VAU) UNDER THE LARGE TAXPAYERS SERVICE AND THE VAT AUDIT SECTION (VATAS) UNDER THE ASSESSMENT DIVISION IN THE REGIONAL OFFICES

**TO :** All Internal Revenue Officials and Employees

**I. OBJECTIVE:**

This Order is hereby issued to:

1. Abolish the LT VAU under the Large Taxpayers Service and VATAS under the Assessment Division in Revenue Regions; and
2. Assign all functions of LT VAU and VATAS to the appropriate divisions/offices of the Large Taxpayers Service, Revenue Regions and Revenue District Offices.

**II. STAFFING:**

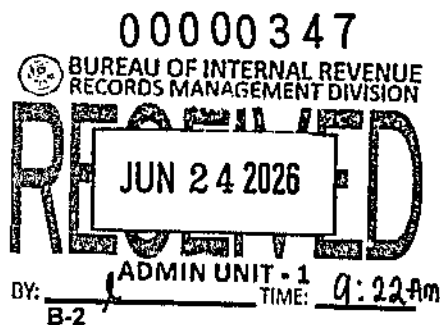
All affected/concerned personnel of LT VAU and VATAS shall be distributed or transferred to offices.

**III. REPEALING CLAUSE:**

All issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

**IV. EFFECTIVITY:**

This Order shall take effect on June 1, 2026.



**CHARLITO MARTIN R. MENDOZA**  
Commissioner of Internal Revenue