REVENUE MEMORANDUM ORDER NO. 27-2013 issued on October 11, 2013 amends the 2012 Value-Added Tax (VAT) Audit Program.

Item IV.A.9 of Revenue Memorandum Order (RMO) No. 20-2012 is 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.”

Item IV.A.10 of the said RMO is 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.”

Item IV.A.11 of the same RMO is 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.”