

- REVENUE MEMORANDUM ORDER NO. 27-2013**

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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 repeated accordingly.

IV. EFFECTIVITY

This Order takes effect immediately.

(Original Signed)

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue