



Bringing In Revenues  
for Nation-building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

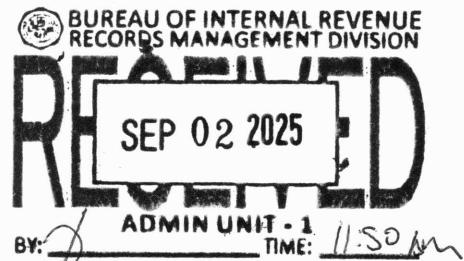


ANNEX D-1

REVENUE DELEGATION AUTHORITY ORDER NO. 052-2025

In view of the approved leave of **Ms. LORNA B. BINARAO, OIC-Regional Director, Revenue Region No. 3 – Cagayan Valley** from October 27, 2025 to November 28, 2025, and in order not to disrupt the operation of **Revenue Region No. 3 – Cagayan Valley**, as the exigencies of the service so require, the following documents shall be signed by **Atty. NASROLLAH B. CONDING, OIC-Asst. Regional Director, Revenue Region No. 3 – Cagayan Valley:**

1. Mission Order
2. Preliminary Assessment Notice (PAN)
3. Final Assessment Notice (FAN) / Formal Letter of Demand (FLD)
4. Final Decision on Disputed Assessment (FDDA)
5. Letter of Termination
6. All kinds of Refund (approval of reports and/or claims)
7. Subpoena Duces Tecum
8. Certificate of Tax Exemption of Cooperatives
9. Referral Letter for Criminal Complaints
10. Lifting of Warrants and Notices (NTL, NOL, NOE)
11. Signing of Warrant of Distraint and Levy
12. Signing of Writ of Garnishment
13. Designated user of eLAMS / IRIS Access
14. Notice of Levy on Real Property
15. Notice of Tax Lien
16. Tax Clearance other than for bidding purposes
17. Authority to Cancel Assessment (ATCA) for purposes of availment of tax amnesty
18. Purchase Order/Job Order for Procurement/Bid Documents
19. Regional Revenue Special Orders (RRSO)



**Atty. NASROLLAH B. CONDING** is also authorized to perform other act/s as are or may be necessary and indispensable in the speedy collection of internal revenue taxes.

This Order shall take effect on **October 27, 2025** and shall be automatically revoked upon the return of **OIC RD Lorna B. Binara** for official duty.



  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue