



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

July 12, 2022

REVENUE DELEGATION AUTHORITY ORDER (RDAO) NO. 7-2022

TO: All Internal Revenue Officers, Employees and Others Concerned

SUBJECT: Amending Revenue Delegation Authority Order (RDAO) No. 4-2018, Relative to the Delegation of Authority to Sign and Approve Assessment Notices & Reports of Investigation of the Divisions under the Large Taxpayers Service (LTS)

I. Delegated Authority

Pursuant to Section 7 of the National Internal Revenue Code (NIRC) of 1997, as amended, the Commissioner may delegate the powers vested in him/her to any or such subordinate officials with the rank equivalent to a division chief or higher.

Under RDAO 4-2018, dated 30 April 2018, the authority of the Commissioner to sign Final Assessment Notices (FAN) and Formal Letters of Demand (FLD) was further delegated to the Deputy Commissioner of Operations. This delegated authority, particularly the signing of the FAN and FLD is being repealed and reverted to the Assistant Commissioner of the LTS or in his/her absence the concerned (HREA) at the LTS, as previously provided under RDAO No. 7-2007, dated 13 August 2007.

However, the authority to sign and approve Final Decisions on Disputed Assessments (FDDA) remains under the authority of the Commissioner of Internal Revenue.

II. Repealing Clause

All existing revenue memorandum circulars, orders, and other issuances inconsistent herewith are hereby repealed, modified or amended accordingly.

III. Effectivity Clause

This RDAO shall take effect immediately.

Lilia C. Guillermo

LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue
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