



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



REVENUE DELEGATION AUTHORITY ORDER NO. 048-2025

In view of the Official Travel of **ATTY. LARRY M. BARCELO, Deputy Commissioner, Legal Group**, to attend the Korea-Philippines Bilateral Meeting on International Tax Cooperation in 2025 on **August 11-14, 2025**, and in order not to disrupt the operation of the **Legal Group**, as the exigencies of the group so require, **ATTY. FAITH M. FAROCHILEN-UMANDAP, Assistant Commissioner of the Legal Service**, is hereby designated as **Officer-In-Charge of the Office of the Legal Group** to perform the power and duties confirm upon said Office by existing revenue issuances during the prescribed period, except:

1. Signing/Approval of Requests for LOA;
2. Signing/Approval of Requests for PAN/FAN/FDDA;
3. Signing Approval of Administrative Cases in any stage;
4. Signing/Approval of Tax Refund Cases and Tax Credit Certificates; and
5. Signing/Approval of NEB dockets.

This Order shall take effect on August 11, 2025 and shall be automatically revoked upon the return of **Atty. Larry M. Barcelo** for official duty.



ROMEO D. LUMAGUI JR.
Commissioner of Internal Revenue