



DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City

February 15, 2018

**REVENUE DELEGATION AUTHORITY ORDER NO. 2-2018**

By virtue of the new assignment of **Atty. Marissa O. Cabreros** as **OIC-Deputy Commissioner, Legal Group**, and in order not to disrupt the operations of Legal Service, as the exigencies of the service so require, the following documents are ordered to be approved and/or signed by **Atty. Larry M. Barcelo, Head Revenue Executive Assistant, Legal Service**.

Processed by the Law Division (Office Code: K-1)

1. Certificate of Registration as Donee Institution indorsed from the Philippine Council for NGO Certification (PCNC)

Processed by the International Tax Affairs Division (Office Code: K-3)

2. VAT Exemption Certificates (VEC)
  - a. For Embassies
  - b. For qualified diplomats, officials and dependents
  - c. For US Embassy (in ID format)
3. Certificate of Tax Exemption for Asian Development Bank and Other International Organization
4. Certificate of Residency (for Tax Treaty Purposes)
  - a. Local
  - e. International
5. Exchange of information letters to any office within the BIR (for Tax Treaty Purposes)
6. Certification on Tax Treatment on the Development Assistance of the USAID in the Philippines
7. Rulings on embassy and international organization's purchase of motor vehicles with established Commissioner signed precedent.
8. Letter acknowledging the receipt of the sworn certification stating that there is no change in the domestic laws of the Home Country of International Carriers granting income tax exemption to Philippine carriers, in compliance with Section 7 of Revenue Regulations No. 15-2013.

All other issuances or portions thereof not consistent with this Order are hereby repealed or amended accordingly.

This Order shall take effect immediately.

*Caesar R. Dulay*  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION  
3:13 P.M.  
FEB 15 2018  
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