



February 17, 2010

REVENUE DELEGATION AUTHORITY ORDER NO. 2-2010

In view of the leave of absence of Deputy Commissioner Nelson M. Aspe of the Operations Group, the following concerned Assistant Commissioners (ACIRs) are hereby authorized to approve and/or sign the listed documents as follows:

A. For the ACIR of the Collection Service -

1. Tax Debit Memos (TDMs) as utilization of Tax Credit Certificates (TCCs);
2. TCCs issued arising from transfers, revalidations of TCCs issued solely by the BIR and those jointly issued by the BIR and the Department of Finance One Stop-Shop Tax Credit and Duty Drawback Center (DOF-OSS);
3. Transfer and Revalidation Approval Recommendation addressed to the Executive Director of the DOF-OSS; and
4. Approval of applications for cash conversions of TCCs.

B. For the ACIR of the Assessment Service -

1. TCCs other than those mentioned in A.2 above; and
2. Tax Refunds Approval

It shall be understood that this authority shall cover only those transactions involving amounts less than Twenty Five Million Pesos (P25M). For the above-mentioned cases involving amounts of Twenty Five Million Pesos (P25M) or more, the same shall be approved and signed by the undersigned upon recommendation by the concerned Assistant Commissioner through the Office of the Deputy Commissioner for Operations Group.

This authority is automatically revoked upon resumption of duty of Deputy Commissioner - Operations Group Nelson M. Aspe.

This Order shall take effect immediately.

**BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION**

8:50 A.M.
FEB 18 2010

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Joel L. Tan-Torres
JOEL L. TAN-TORRES

Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE

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