

Making the Public Know

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

3:42 P.M.  
FEB 23 2010

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February 19, 2010

REVENUE ADMINISTRATIVE ORDER NO. 2-2010

**SUBJECT :** SPLITTING OF REVENUE DISTRICT OFFICE (RDO) NO. 116 - REGULAR LARGE TAXPAYERS AND RDO NO. 121 - EXCISE LARGE TAXPAYERS UNDER THE LARGE TAXPAYERS SERVICE (LTS) AND REDEFINING THEIR AREAS OF JURISDICTION

**TO :** All Internal Revenue Officials and Employees

**I. OBJECTIVES:**

This Order is issued to:

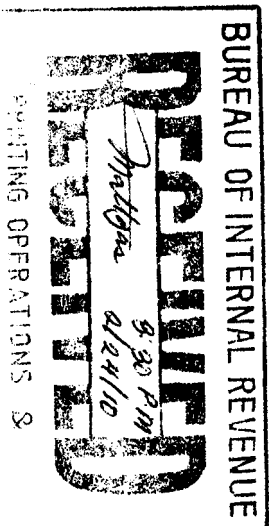
- A) Prescribe the splitting of RDO No. 116 – Regular Large Taxpayers (RLT) and RDO No. 121 – Excise Large Taxpayers (ELT) under the LTS.
- B) Strengthen the decentralization of the Bureau's LTS set-up for the purpose of maximizing revenue collections and tax assessments, intensifying enforcement of revenue laws and regulations.

**II. DELINEATION OF AREAS OF JURISDICTION:**

The areas of jurisdiction/covered industry of the newly restructured/established RDOs as a result of the division into four (4) of RDO No. 116 – RLT and into two (2) of RDO No. 121 ELT under the LTS shall be as follows:

**A) Regular Large Taxpayers:**

1. RDO No. 116 - Regular Large Taxpayers 1 - shall be composed of electricity, gas and water, activities auxiliary to financial intermediation, transport, storage and communications, identified manufacturers of food, manufactures of wearing apparel, wood, paper, rubber, plastic, other non-metallic, basic metals, fabricated metal products, machinery equipment & electrical machinery and identified wholesale/retail trade.



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2. RDO No. 125 - Regular Large Taxpayers 2 - shall be composed of banking institutions, non-banking financial intermediaries, insurance and pension funding, identified manufacturers of food and identified wholesale/retail trade.
3. RDO No. 126 - Regular Large Taxpayers 3 - shall be composed of real estate, renting of goods & equipment, miscellaneous business activities, manufacture of chemicals and identified wholesale/retail trade.
4. RDO No. 127 - Regular Large Taxpayers 4 - shall be composed of agriculture, fishing, compulsory, education, health and social works, other community, social, personal and other service activities, publishing, printing, reproduction, manufacture of radio, television & communication equipment/apparatus, manufacture of medical, manufacture of other transport equipment, manufacture of others (not elsewhere classified), hotels and restaurants, construction and identified wholesale/retail trade.

**B) Excise Large Taxpayers:**

1. RDO No. 121 - Excise Large Taxpayers 1 - shall be composed of alcohol, power, mining and sugar industry.
2. RDO No. 124 - Excise Large Taxpayers 2 - shall be composed of tobacco, petroleum, cement, non-essential and automobiles industry.

**III. STAFFING:**

The personnel complement of the split/restructured RDOs shall consist of a Division Chief and an Assistant Division Chief together with an appropriate number of staff to initially come from the approved staffing pattern of the concerned original RDOs.

**IV. REPEALING CLAUSE:**

This Order supersedes all revenue issuances and/or portions thereof inconsistent herewith.

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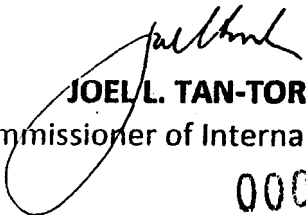
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**V. EFFECTIVITY:**

This Order shall take effect immediately.

  
**JOEL L. TAN-TORRES**  
Commissioner of Internal Revenue

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