



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



JUN 24 2025

REVENUE DELEGATION AUTHORITY ORDER NO. 036-2025

In view of the approved leave of **ANTONINO L. ILAGAN**, OIC-Regional Director, Revenue Region No. 13, Cebu City from **August 7 to 31, 2025**, and in order not to disrupt the operation of **Revenue Region No. 13, Cebu City**, as the exigencies of the service so require, the following documents shall be signed by **ATTY. JOSE HECTOR M. BARONDA**, Chief, Legal Division, Revenue Region No. 13, Cebu City:

1. Letter of Authority;
2. Mission Order;
3. Preliminary Assessment Notice (PAN);
4. Final Assessment Notice/Formal Letter of Demand (FLD);
5. Final Decision on Disputed Assessment (FDDA);
6. Authority to Issue Refund;
7. Subpoena Duces Tecum;
8. Certificate of Tax Exemption of Cooperatives;
9. Referral Letter for Criminal Complaints;
10. Lifting of Warrants and Notices (NTL, NOL, NOE);
11. Tax Clearance other than bidding purposes;
12. Purchase Order/Job Order and other Procurement/Bid Documents;
13. Other documents being issued and signed by the Regional Director in the ordinary course of operations of the Revenue Region.

**ATTY. JOSE HECTOR M. BARONDA** is also authorized to perform other act/s as are or may be necessary and indispensable in the speedy collection of internal revenue taxes.

This Order shall take effect on **August 7, 2025** and shall be automatically revoked upon the return of **ANTONINO L. ILAGAN** for official duty.



**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue