



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



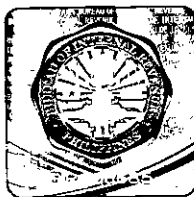
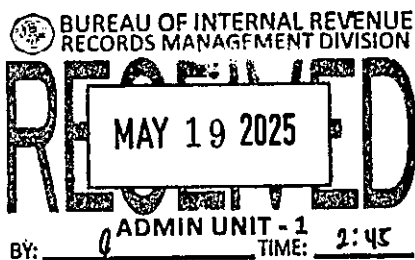
REVENUE DELEGATION AUTHORITY ORDER NO. 026-2025

In view of the official travel of **ATTY. DANTE E. TAN**, OIC-Regional Director, Revenue Region No. 5-Calooan City, to attend the First Round of Negotiations of the Proposed Comprehensive Avoidance of Double Taxation Agreement Between the Government of the Republic of the Philippines and the Government of Hong Kong Special Administrative Region of People's Republic of China in Hong Kong from May 21 to 23, 2025 (*exclusive of travel time*), and in order not to disrupt the operation of this Bureau, as the exigencies of the service so require, **Ms. VILMA C. CARONAN**, Chief, Assessment Division of this Region, shall sign the following documents:

1. Mission Order
2. Preliminary Assessment Notice (PAN)
3. Final Assessment Notice (FAN) / Formal Letter of Demand (FLD)
4. Subpoena Duces Tecum
5. Referral Letter for Criminal Complaints
6. Lifting of Warrants and Notices (Notice of Tax Lien, Notice of Levy, Notice of Encumbrance)
7. Tax Clearance other than for bidding purposes
8. Authority to Cancel Assessment (ATCA)
9. Purchase Order / Job Order for Procurement / Bid Documents
10. Signing of Warrant of Distrainment and Levy
11. Signing of Writ of Garnishment
12. Designated user of Electronic Letter of Authority Monitoring System (eLAMS) / Internal Revenue Integrated System (IRIS)
13. Notice of Levy on Real Property
14. All kinds of Refund (approval of reports and/or claims)
15. Notice of Tax Lien
16. Other documents being issued and signed by the Regional Director in the ordinary course of operations of the Revenue Region

Chief Caronan 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 May 20, 2025 and shall be automatically revoked upon the return of Atty. Tan for official duty.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue