



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

November 11, 2011

**REVENUE DELEGATION AUTHORITY ORDER NO. 5-2011**

The exigencies of the revenue service so requiring and with the approved leave of absence of Deputy Commissioner Nelson M. Aspe, of the Operations Group, from November 21, 2011 to November 25, 2011, the following concerned Assistant Commissioners (ACIRs) under the Operations Group are hereby authorized to approve and / or sign the documents listed below.

**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, revalidation of TCCs issued solely by the BIR and those jointly issued by the BIR and the Department of Finance One-Stop shop (DOF-OSS) Tax Credit and Duty Drawback Center;
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 under the Operations Group.

This authority is automatically revoked upon the resumption of duty of Deputy Commissioner Nelson M. Aspe.

This Order shall take effect on November 21, 2011.

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

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KIM S. JACINTO-HENARES  
Commissioner of Internal Revenue

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