



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



BAGONG  
PILIPINAS

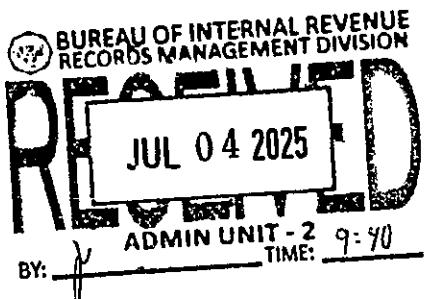
June 25, 2025

REVENUE DELEGATION AUTHORITY ORDER NO. 040-2025

In view of the official travel of ATTY. LARRY M. BARCELO, OIC-Deputy Commissioner, Legal Group, to attend the Second 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 the People's Republic of China in Hong Kong from October 15 to 17, 2025 (exclusive of travel time), and in order not to disrupt the operations of the Legal Group, as the exigencies of service so require, ATTY. DANIEL T. DE JESUS, Assistant Commissioner for the Internal Affairs Service, is hereby designated as the Officer-In-Charge of the Legal Group, to perform the powers and duties conferred upon said Office under the existing revenue issuances during the prescribed period, except the following:

1. signing/approval of Requests for LOA;
2. signing/approval of Requests for PAN/FAN/FDDA;
3. signing/approval of Administrative Cases in any stage;
4. signing/approval of Tax Refund Cases and Tax Credit Certificates; and
5. signing/approval of NEB dockets.

This order shall take effect on October 14, 2025 and shall be automatically revoked upon the return of Atty. Larry M. Barcelo for official duty.



ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue