



Republic of the Philippines  
Department of Finance  
**BUREAU OF INTERNAL REVENUE**  
National Office  
Quezon City

July 13, 2012

**REVENUE DELEGATION AUTHORITY ORDER NO. 4-2012**

SUBJECT : Delegation of Authority to Approve and Sign Subpoena Processed  
by the National Investigation Division and Enforcement Service

TO : All Internal Revenue Officers & Employees and Others Concerned

Pursuant to Section 7 of the National Internal Revenue Code (NIRC) of 1997, the authority of the Commissioner of Internal Revenue under Section 5(C) thereof to issue subpoena ad testificandum & subpoena duces tecum processed by the National Investigation Division and Enforcement Service in relation to access to records request sent to third parties is hereby delegated to the Deputy Commissioner, Legal and Inspection Group (LIG).

All existing revenue issuance and portions thereof inconsistent herewith are hereby repealed, modified or amended accordingly.

This Order shall take effect immediately.

  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue

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**BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION**

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