



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



October 30, 2025

REVENUE DELEGATION AUTHORITY ORDER NO. 070-2025

In view of the approved Optional Retirement of Atty. JETHRO M. SABARIAGA, OIC - Assistant Commissioner (ACIR), Large Taxpayers Service (LTS) effective November 1, 2025, and in order not to disrupt the operations of the Large Taxpayers Service, Atty. DONDANON A. GALERA, Head Revenue Executive Assistant (HREA), LTS - Excise Group, is hereby designated as Officer-in-Charge of the Large Taxpayers Service, to perform the powers and duties of the Assistant Commissioner - Large Taxpayers Service, on all matters except the following:

1. Preliminary Assessment Notice (PAN)
2. Final Assessment Notice (FAN)
3. Final Decision on Disputed Assessment (FDDA)
4. Letter of Authority (LA) / electronic Letter of Authority (eLA)
5. Request for LA / eLA
6. Mission Order (MO)
7. Termination Letter
8. Notice of Discrepancy (VAT Audit Unit)
9. Formal Letter of Demand
10. Audit / Refund Report
11. Tax Credit Certificate (TCC)
12. Tax Debit Memo (TDM)
13. Subpoenae Duces Tecum (SDTs)
14. Access Letter
15. Matrix of Promotion / Recommendation Letter
16. Pre-processed Tax Reconciliation
17. Action to the Protest
18. Certificate of Tax Exemption
19. Declaration of Loss Arising from Casualty
20. Enlisting and Delisting
21. Approval of Request for Reinvestigation of Delinquent Account
22. Approval / Denial of Application for Abatement
23. Approval / Denial of Application for Compromise Settlement
24. Approval of Application for Replacement of Lost TCC
25. Authority to Cancel Assessment (ATCA)
26. Warrant of Garnishment
27. Lifting of Garnishment
28. Business Closure / Merger Report - Tax Clearance Certificate (TCL)
29. Cancellation of Taxpayer Identification Number (TIN)
30. Request for Transfer
31. Request for Permission to Travel
32. Individual Performance and Commitment Review (IPCR) and Office Performance and Commitment Review (OPCR) Forms.



HREA Galera 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 November 1, 2025, and shall be automatically revoked upon the designation and assumption of duty of the ACIR, LTS.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue