

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

January 8, 2008

**REVENUE MEMORANDUM ORDER NO. 2-2008**

**SUBJECT :** Delegation of Authority to Issue and Sign “*Subpoena Duces Tecum*” in Relation to the Conduct of Investigation on Taxpayer’s Accounting Records.

**TO :** All Revenue Officials, Employees and Others Concerned.

---

- I. OBJECTIVE.** - This Order is issued to identify revenue official authorized to sign in the ‘*Subpoena Duces Tecum*’ (SDT) to facilitate the immediate assessment and collection of possible deficiency taxes that can be uncovered in the conduct of investigation on taxpayer’s accounting records.
- II. COVERAGE.** - SDT covered under this order shall be those related to the conduct of investigation pursuant to a Letter of Authority/Tax Verification Notice/Mission Order and shall not cover cases already filed in court.

**III. POLICIES**

For control and monitoring purposes, the following revenue officials are hereby authorized to issue SDT, to wit:

1. National Office
  - a. The Assistant Commissioner, Legal Service, or the
  - b. **Concerned Head Revenue Executive Assistant (HREA) of Legal Service and Large Taxpayers Service, or the**
  - c. **Chief of the concerned Large Taxpayers Audit Division/District Office as may be specifically authorized in writing by the Commissioner.**
2. Regional Office
  - a. Director, or in his absence, the Assistant Director, or the
  - b. **Chief, Legal Division or the concerned Revenue District Officer, as may be authorized by the Regional Director thru a Regional Delegation Order.**

This does not, however, preclude the Commissioner and Deputy Commissioners to exercise their authority under the National Internal Revenue Code to issue SDT in appropriate cases.

- IV. REPEALING CLAUSE** - All orders and other issuances inconsistent herewith are modified accordingly.
- V. EFFECTIVITY.** - This Revenue Memorandum Order shall take effect immediately.

(Original Signed)  
**LILIAN B. HEFTI**  
Commissioner of Internal Revenue