

**REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANANALAPI  
KAWANIHAN NG RENTAS INTERNAS**

December 15, 2005

**REVENUE MEMORANDUM ORDER NO. 31-2005**

In view of my permanent designation as Commissioner of Internal Revenue, all papers and correspondence for the signature of the undersigned pursuant to the provisions of Revenue Memorandum Order No. 65-75 dated November 28, 1975 and other subsequent orders, should be prepared in the following manner:

**“ JOSE MARIO C. BUÑAG ”**  
Commissioner of Internal Revenue

This Order shall take effect immediately.

(Original Signed)  
**JOSE MARIO C. BUÑAG**  
Commissioner of Internal Revenue