



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

March 2, 2020

REVENUE ADMINISTRATIVE ORDER No. 2-2020

**SUBJECT: TRANSFER OF THE MUNICIPALITIES OF BALINGASAG AND CLAVERIA FROM REVENUE DISTRICT OFFICE NO. 98 – CAGAYAN DE ORO CITY, TO REVENUE DISTRICT OFFICE NO. 97 – GINGOOG CITY**

**TO: All Internal Revenue Officials and Employees**

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**I. OBJECTIVE**

This Order is being issued to:

- Redefine the areas of jurisdiction of Revenue District Office (RDO) No. 98 – Cagayan de Oro City, and RDO No. 97 – Gingoog City;
- Enhance taxpayer convenience and the delivery of taxpayer services; and,
- Support the ideals and principles of RA 11032, otherwise known as “An Act of Promoting Ease of Doing Business and Efficient Delivery of Government Services, Amending for the Purpose Republic Act No. 9485, Otherwise Known as the Anti-Red Tape Act of 2007, and for Other Purposes”.

**II. DELINEATION OF AREAS OF JURISDICTION**

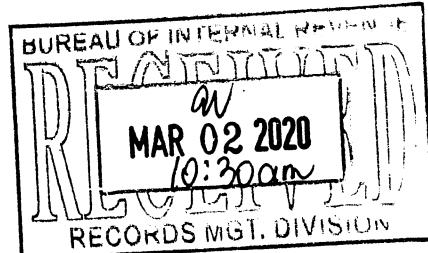
The redefined areas of jurisdiction of the aforesaid RDOs shall be as follows:

**1. RDO No. 97 – Gingoog City**

- City of Gingoog
- Municipalities of:
  - ◆ Balingoan
  - ◆ Balingasag
  - ◆ Binuangan
  - ◆ Claveria
  - ◆ Kinoguitan
  - ◆ Lagonglong
  - ◆ Magsaysay
  - ◆ Medina
  - ◆ Salay
  - ◆ Sugbongcogon
  - ◆ Talisayan

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REGIONAL COMMUNICATIONS DIVISION  
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- Camiguin Province, composed of the municipalities of:
    - ◆ Catarman
    - ◆ Guinsiban
    - ◆ Mambajao
    - ◆ Mahinog
    - ◆ Sagay

## **2. RDO No. 98 – Cagayan de Oro City**

- Cagayan de Oro City
  - Municipalities of:
    - ◆ Alubijid
    - ◆ El Salvador
    - ◆ Gitagum
    - ◆ Initao
    - ◆ Jasaan
    - ◆ Laguindingan
    - ◆ Libertad
    - ◆ Lugait
    - ◆ Manticao
    - ◆ Naawan
    - ◆ Opol
    - ◆ Tagoloan
    - ◆ Villanueva

### **III. REPEALING CLAUSE**

All issuances or portions thereof that are not consistent with the provisions of this Order are hereby repealed or amended accordingly.

#### IV. EFFECTIVITY

This Order shall take effect on **1 January 2020**.

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**COMMISSIONER OF INTERNAL REVENUE**

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APPROVED

**CARLOS G. DOMINGUEZ**  
Secretary of Finance

FEB 10 2020

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