



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All existing revenue issuance and portions thereof inconsistent herewith are hereby repealed, modified or amended accordingly.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

KJM
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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

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