



Republic of the Philippines  
Department of Finance  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

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August 23, 2022

**REVENUE DELEGATION AUTHORITY ORDER NO. 14 - 2022**

**SUBJECT :** *: Delegation of Authority to Sign Certificate of Availment of Judicial Compromise of Cases Pending in Court.*

**TO :** *All Internal Revenue Officers, Employees and Others Concerned*

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**I. Authority of the Commissioner to Compromise Taxes**

Section 204 of the National Internal Revenue Code (NIRC) of 1997, as amended, provides for the authority of the Commissioner of Internal Revenue (CIR) to compromise any internal revenue taxes subject to certain conditions. Section 7 of the same Code, however, provides for the power of the CIR to delegate some of his functions, *to wit*:

*"Sec. 7. Authority of the Commissioner to Delegate Power. — The Commissioner may delegate the powers vested in him under the pertinent provisions of this Code to any of such subordinate officials with the rank equivalent to a division chief or higher, subject to such limitations and restrictions as may be imposed under rules and regulations to be promulgated by the Secretary of Finance, upon recommendation of the Commissioner: Provided, however, That the following powers of the Commissioner shall not be delegated:*

XXXX                  XXXXX                  XXXX"

**II. Delegated Authority**

Pursuant to Section 7 of the NIRC of 1997, as amended, the authority of the CIR to sign Certificate of Availment of Judicial Compromise after acceptance of the offer of the taxpayer by the National Evaluation Board (NEB), is hereby delegated to the Assistant Commissioner of Enforcement and Advocacy Service.

**III. Repealing Clause**

All existing revenue memorandum circulars, orders and other issuances inconsistent herewith are hereby repealed, modified or amended accordingly.

**III. Effectivity Clause**

This Revenue Delegation Authority Order shall take effect immediately.

*Lilia C. Guillermo*  
**LILIA CATRIS GUILLERMO**  
Commissioner of Internal Revenue  
**001322**

