



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

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

2:50 P.M.

NOV 07 2017

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September 19, 2017

REVENUE DELEGATION AUTHORITY ORDER NO. 4-2017

SUBJECT : Delegation of Authority to Sign Request for Information/Access to Records of Different Government Offices Pursuant to Existing Memorandum of Agreement (MOA) to Regional Directors.

TO : All Internal Revenue Officers and Others Concerned.

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Pursuant to Section 5 of the National Internal Revenue Code (NIRC) of 1997, as amended, which empowers the Commissioner to obtain information and to summon, examine, and take testimony of persons to wit –

*"Sec. 5. Power of the Commissioner to Obtain Information, and to Summon, Examine, and Take Testimony of Persons. – In ascertaining the correctness of any return or in making a return when none has been made, or in determining the liability of any person for any internal revenue tax, or in collecting any such liability, or in evaluating tax compliance, the Commissioner is authorized:*

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*(B) To obtain on a regular basis from any person other than the person whose internal revenue tax liability is subject to audit or investigation, or from any office or officer of the national and local governments, government agencies and instrumentalities, including the Bangko Sentral ng Pilipinas and government-owned or- controlled corporations, and information such as, but not limited to costs and volume of production, receipts or sales and gross incomes of taxpayers, and the names, addresses, and financial statements of corporations, mutual fund companies, insurance companies, regional operating headquarters of multinational companies, joint accounts, associations, joint ventures or consortia and registered partnerships and their members;*

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xxx."

and in line with the MOAs entered into between the Bureau of Internal Revenue (BIR) and different government agencies and instrumentalities, including government owned or controlled corporations, such as, but not limited to –

Land Registration Authority (LRA)

Land Transportation Office (LTO)

Land Transportation Franchising and Regulatory Board (LTFRB)

Securities and Exchange Commission (SEC)

Bureau of Customs (BOC)

*AN*

Social Security System (SSS)  
Local Government Units (LGUs)  
Home Development Mutual Fund (HDMF)  
Bangko Sentral ng Pilipinas (BSP)  
Insurance Commission (IC)  
Maritime Industry Authority (MARINA)  
Philippine Statistics Authority (PSA)  
Civil Aviation Authority of the Philippines (CAAP)  
Department of Trade and Industry (DTI)  
Department of Justice (DOJ)  
Philippine Health Insurance Corporation (PHILHEALTH)  
Department of Transportation and Communication (DOTC)

the authority to sign request for information/access to records pursuant thereto is hereby delegated to the Regional Directors of the respective BIR regional offices.

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

This Order shall take effect immediately.

  
CAESAR R. DULAY  
Commissioner of Internal Revenue

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