



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



NOV 05 2025

REVENUE DELEGATION AUTHORITY ORDER NO. **073-2025**

In view of the Official Travel of **MARISSA O. CABREROS**, Deputy Commissioner-Operations Group to attend the **"2025 Public Expenditure Management Network in Asia (PEMNA) Joint CoP Meeting"** to be held in **Singapore** on **November 18-19, 2025** and in order not to disrupt the operations of her Office, as the exigencies of the service so requiring, **OIC-Assistant Commissioner JOSEPH M. CATAPIA, Collection Service** is hereby designated as **Officer-in-Charge of the Operations Group**, giving him the authority to sign the following documents:

1. Tax Debit Memorandum (TDM) as utilization of Tax Credit Certificates (TCCs)
2. Approval/Denial of Revalidation of TCCs
3. Approval/Denial of Cash Conversion of TCCs
4. Approval/Denial of VAT Refunds within the jurisdiction of ODCIR Operations Group
5. Endorsement to the Bureau of Customs (BOC) of VAT TCCs/Refund claims from Importation
6. Issuance /Lifting of Closure Orders
7. Approval/Denial for Issuance of Mission Order pursuant to RMO No. 40-2022
8. Other Documents being issued and signed by the Deputy Commissioner for Operations Group in the ordinary course of operation.

This Order shall take effect on November 17, 2025 and shall be automatically revoked upon the return of Deputy Commissioner Marissa O. Cabreros, for official duty.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

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BY: [Signature] ADMIN UNIT - 1 TIME: 11:01 AM

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