



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



JUL 09 2025

REVENUE DELEGATION AUTHORITY ORDER NO. 042-2025

In view of the Official Travel of **ATTY. LARRY M. BARCELO, OIC-Deputy Commissioner, Legal Group**, to attend the *Eighth Joint UN-OECD Practical Workshop on the Negotiation of Tax Treaties* on **July 21-25, 2025**, and in order not to disrupt the operation of the **Legal Group**, as the exigencies of the group so require, **ATTY. JAMES H. ROLDAN, Assistant Commissioner of the Enforcement and Advocacy Service**, is hereby designated as **Officer-In-Charge of the Office of the Legal Group** to perform the power and duties confirm upon said Office by existing revenue issuances during the prescribed period, except:

1. Signing/Approval of Requests for LOA;
2. Signing/Approval of Requests for PAN/FAN/FDDA;
3. Signing/Approval of Administrative Cases in any stage;
4. Signing/Approval of Tax Refund Cases and Tax Credit Certificates; and
5. Signing/Approval of NEB dockets.

This Order shall take effect on **July 21, 2025** and shall be automatically revoked upon the return of **Atty. Larry M. Barcelo** for official duty.



ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue

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