



SEP 01 2015

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUEBUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISIONSEP 01 2015  
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August 28, 2015

REVENUE DELEGATION AUTHORITY ORDER NO. 2-2015

In view of the Revenue Special Order No. 494-2015 directing the attendance of Deputy Commissioner (DCIR) for Operations Group, Nelson M. Aspe, to the 28<sup>th</sup> Session of the Integrated Salamin-Diwa ng Paglilingkod to be conducted by the Career Executive Service Board on September 1-14, 2015, the concerned Assistant Commissioners (ACIRs) identified below are hereby authorized to approve and/or sign the documents as listed during the said period of his training:

## A. For the ACIR of the Collection Service –

1. Tax Debit Memos (TDMs) as utilization of Tax Credit Certificates (TCCs);
2. TCCs issued arising from transfers of revalidations of TCCs; and
3. Approval of applications for cash conversions of TCCs.

## B. For the ACIR of the Assessment Service –

1. TCCs other than those mentioned in A.2 above;
2. Tax Refunds approval; and
3. Endorsement to Bureau of Customs (BOC) of VAT TCC/refund claims from importation.

The issuances/communications related to electronic Tax Information Systems (eTIS), the approval of which rests with DCIR Aspe in his capacity as Executive Project Sponsor, is also hereby temporarily delegated to the DCIR- Information Systems Group (ISG), thru the Office of the Operations Group for review.

Further, in the case of Closure Orders as well as Lifting Orders in relation to Oplan Kandado Program, the approval of the same shall be temporarily delegated to the DCIR- Legal Group, thru the Operations Group for review.

This authority is automatically revoked upon the return for official duty of DCIR Nelson M. Aspe.

This Order shall take effect immediately.

KIM S. JACINTO-HENARES  
Commissioner of Internal Revenue

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