



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION  
4:56 P.M.  
DEC 26 2012  
*Mataga*

RECEIVED

December 19, 2012

**REVENUE DELEGATION AUTHORITY ORDER NO. 5-2012**

The exigencies of the revenue service so requiring and with the approved sabbatical and study leave of absence of Assistant Commissioner Marissa O. Cabreros – Legal Service, from January 2, 2013 to January 11, 2014, the following documents signed by ACIR Legal Service are ordered to be approved and/or signed by Deputy Commissioner Estela V. Sales, Legal & Inspection Group effective January 2, 2013.

Processed by the Law Division (Office Code: K-1)

1. Certificate of Registration as Donee Institution indorsed from the Philippine Council for NGO Certification (PCNC)

Processed by the Litigation Division (Office Code: K-3)

2. Special Power of Attorney (SPA) for attendance to Court of Tax Appeals (CTA) Civil Cases

Processed by the Prosecution Division (Office Code: K-4)

3. Subpoena Duces Tecum (SDT) requests from National Investigation Division (NID)

Processed by the International Tax Affairs Division (Office Code: K-5)

4. VAT Exemption Certificates (VEC)
  - a. For Embassies
  - b. For qualified diplomats, officials and dependents
  - c. For US Embassy (in ID format)
5. Certificate of Tax Exemption for Asian Development Bank and Other International Organization
6. Certificate of Residency (for Tax Treaty Purposes)
  - d. Local
  - e. International
7. Exchange of Information letters to any office within the BIR (For Tax Treaty Purposes)
8. Certification on Tax Treatment on the Development Assistance of the USAID in the Philippines

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9. Rulings on embassy and international organization's purchase of motor vehicles with established Commissioner signed precedent

This authority is automatically revoked upon resumption of duty of Assistant Commissioner Marissa O. Cabreros.

KIM S. JACINTO-HENARES  
Commissioner of Internal Revenue

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