May 28, 2012

REVENUE DELEGATION AUTHORITY ORDER NO. 2-2012

The exigencies of the revenue service so requiring and with the approved leave of absence of Deputy Commissioner of the Operations Group, Nelson M. Aspe, from May 31, 2012 to June 15, 2012, the following concerned Assistant Commissioners (ACIRs) under the Operations Group are hereby authorized to approve and/or sign the documents listed below.

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 revalidation of TCCs issued solely by the BIR and those jointly issued by the BIR and the Dept. of Finance One-Stop Shop Tax Credit and Duty Drawback Center (DOF-OSS);
3. Revalidation Approval Recommendation addressed to the Executive Director of the DOFF-OSS; and
4. 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; and
2. Tax Refunds Approval.

It shall be understood that this authority shall cover only those transactions involving amounts less than Twenty-Five Million Pesos (P25M). For cases involving amounts of Twenty-Five Million Pesos (P25M) or more, the same shall be approved and signed by the undersigned upon the recommendation by the concerned ACIR through the Office of the Deputy Commissioner for Operations Group. It is also understood that the concerned Head Revenue Executive Assistant (HREA) shall be responsible to act on the above whenever the identified ACIR is out of the Office due to leave of absence or attendance in meeting/s outside of the National Office premises.

This authority is automatically revoked upon resumption of duty of Deputy Commissioner Nelson M. Aspe.

This Order shall take effect on May 31, 2012.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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