



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

JUL 07 2021

REVENUE DELEGATION AUTHORITY ORDER NO. 3 - 2021

SUBJECT : Delegation of Authority to Approve/Sign Taxpayer's Requests for Extension of Time to File Estate Tax Returns, Extension of Time to Pay Estate Tax Due, Extension of Time to Submit Photocopies of the Transfer Certificate of Title(TCT)/Condominium Certificate of Title (CCT)/Shares of Stock that Bears the Annotation of Substituted Basis of the Real Properties/Shares of Stock Transferred/ Received Pursuant to Section 40 (C) (2) of the National Internal Revenue Code (Tax Code) of 1997, as Amended, as Duly Certified by the Registry of Deeds/Corporate Secretary, Matters Declared as "No-Ruling Areas" in Revenue Bulletin (RB) No. 1-2003, as amended by RB No. 2-2003, and Non-Compliance with Any of the Requirements Under Revenue Memorandum Order (RMO) No. 9-2014.

TO : All Revenue Officials, Employees and Others Concerned

In the exigencies of the service so requiring, and in line with the implementation of Republic Act (RA) No. 11032, otherwise known as the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018," the authority to act, approve/sign the following requests/matters involving:

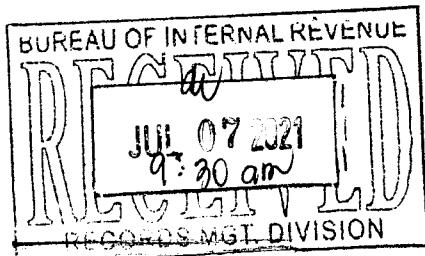
1. Extension of time to file estate tax returns;
2. Extension of time to pay estate tax due;
3. Extension of time to submit photocopies of the TCT/CCT/Shares of Stock that bears the annotation of substituted basis of the real properties/shares of stock transferred/ received pursuant to Section 40 (C) (2) of the Tax Code of 1997, as amended, as duly certified by the Registry of Deeds/Corporate Secretary;
4. Matters declared as "No-Ruling Areas" in RB No. 1-2003, as amended by RB No. 2-2003; and
5. Non-compliance with any of the requirements under RMO No. 9-2014;

is hereby delegated to:

ASSISTANT COMMISSIONER
LEGAL SERVICE

This Order shall take effect immediately.

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Caesar R. Dulay
CAESAR R. DULAY
Commissioner of Internal Revenue

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