



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City

March 1, 2018

REVENUE MEMORANDUM CIRCULAR No. 13-2018

**SUBJECT :** Approval and / or Signing of Certificates of Zonal Values of Real Properties

**TO :** All Internal Revenue Officers, Employees and Others Concerned

This Circular is being issued to clarify the following provisions of Revenue Administrative Order (RAO) No. 5-2017 (dated 14 September 2017), relative to the approval and/or signing of Certificates of Zonal Values of Real Properties.

**Section II**

**Office of the Revenue District Officer**

xxx

19. Issues Certification of Zonal Values of Real Properties per prescribed threshold under existing issuances;

**Office of the Assistant Revenue District Officer**

xxx

5. Approves and / or signs the following documents:

xxx

- 5.8 Certification of Zonal Values of Real Properties per prescribed threshold under existing issuances

To avoid any confusion as to the approval and/or signature of such documents and to ensure the efficiency of operations at the Revenue District Offices, ***the authority to approve and/or sign Certificates of Zonal Values of Real Properties shall rest with the Assistant Revenue District Officer, and not with the Revenue District Officer.***

All concerned are enjoined to be guided accordingly, and to provide this Circular with the widest possible publicity.

*Caesar R. Dulay*  
CAESAR R. DULAY

Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION  
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