



Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

**BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION**

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July 8, 2014

REVENUE DELEGATION AUTHORITY ORDER NO. 3-2014

SUBJECT : Amending Revenue Delegation Authority Order (RDAO) No. 4-2007, relative to the Delegation of Authority to Approve/Disapprove and Sign Applications for VAT Zero-Rating of Effectively Zero-Rated Transactions of Large Taxpayers

TO : All Internal Revenue Officers, Employees and Others Concerned

In order to expedite the processing of applications for VAT zero-rating of effectively zero-rated transactions of Large Taxpayers under the jurisdiction of the Large Taxpayers Service (LTS), the authority of the Assistant Commissioner, LTS to approve/disapprove and sign Applications for VAT Zero-Rate filed by Large Taxpayers under the jurisdiction of the LTS provided under RDAO No. 4-2007 is hereby amended and delegated to the respective Chiefs of the Regular/Excise Large Taxpayers Audit Divisions and Large Taxpayers Divisions – Makati and Cebu.

This Order shall take effect immediately.

KIM S. FACINTO-HENARES
Commissioner of Internal Revenue

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