



Bringing In Revenues
For Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
LARGE TAXPAYERS SERVICE



October 6, 2025

REVENUE DELEGATION AUTHORITY ORDER NO. 063-2025

In view of the promotion of **FIDELA C. BARDELAS** from **Chief, LTD-Cebu to OIC-Assistant Regional Director, RR No. 13 – Cebu City** per Revenue Travel Assignment Order (RTAO) No. 153-2025 dated August 29, 2025, and in order not to disrupt the operations of LTD-Cebu, as the exigencies of the service so require, the following documents shall be signed by **PHILIPS CEASAR N. PARDILLO, OIC-Assistant Chief, LTD-Cebu:**

1. Checklist of Requirements and First Notice of Presentation of Records and/or Documents;
2. Second and Final Notice for Presentation of Records and/or Documents;
3. Notice of Discrepancy (NOD);
4. Memorandum Report for Preliminary Assessment Notice (PAN), Final Letter of Demand (FLD) and Final Decision on Disputed Assessment (FDDA);
5. Memorandum of Assignment;
6. Referral Memoranda to concerned Sections Chiefs/Group Supervisors/Revenue Officers;
 - a. Request for inventory destruction;
 - b. Application for VAT Zero-Rating;
 - c. Application for Contractors Final Payment Release Certificate; and
 - d. Returned Dockets.
7. ONETT Computation Sheet;
8. Certificate of Deductibility of Goods Destructed;
9. Certificate of Tax Liabilities;
10. Current Personnel Strength (CPS);
11. Summary Report of Attendance (SRA) and Daily Time Record (DTR);
12. Office Performance Commitment and Review (OPCR) and Individual Performance Commitment and Review (IPCR);
13. Matrix of Promotion and List of Promotable Employees;
14. Request for System Access; and
15. Other documents being issued and signed by Chief of Division in the ordinary course of its operations.

This Order shall take effect immediately and shall be automatically revoked upon the designation of the new Chief, LTD-Cebu.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue