



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



REVENUE DELEGATION AUTHORITY ORDER NO. 016 - 2025

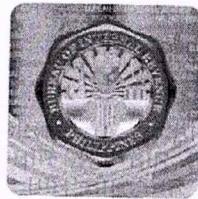
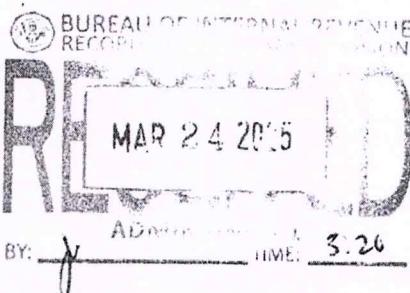
In view of the approved leave of **ATTY. EMMANUEL S. FERRER, JR.**, Regional Director, **BIR Revenue Region No. 4, City of San Fernando, Pampanga** from April 24, 2025 – April 29, 2025, and in order not to disrupt the operation of **BIR Revenue Region No. 4, City of San Fernando, Pampanga**, as the exigencies of the service so require, the following documents shall be signed by **ATTY. FRANCISCO N. SARMIENTO III** - Chief, Legal Division, **BIR Revenue Region No. 4, City of San Fernando, Pampanga**:

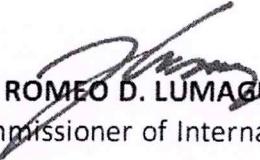
1. Letter of Authority;
2. Mission Order;
3. Preliminary Assessment Notice (PAN);
4. Final Assessment Notice/Formal Letter of Demand (FLD);
5. Final Decision on Disputed Assessment (FDDA);
6. Authority to Issue Refund;
7. Subpoena Duces Tecum;
8. Certificate of Tax Exemption of Cooperatives;
9. Referral Letter for Criminal Complaints;
10. Lifting of Warrants and Notices (NTL, NOL, NOE)
11. Tax Clearance other than bidding purposes;
12. Authority to Cancel Assessment (ATCA) for purposes of availment of tax amnesty;
13. Purchase Order/Job Order and other Procurement/Bid Documents;
14. Other documents being issued and signed by the Regional Director in the ordinary course of operations of the Revenue Region.

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LEGAL DIVISION CHIEF ATTY. FRANCISCO N. SARMIENTO III is also authorized to perform other act/s as are or may be necessary and indispensable in the speedy collection of internal revenue taxes.

This Order shall take effect on **April 24, 2025** and shall be automatically revoked upon the return of **RD Ferrer** for official duty.




ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue