



**REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
OFFICE OF THE COMMISSIONER**

December 14, 2023

**REVENUE DELEGATION AUTHORITY ORDER NO. 45-2023**

In view of the approved leave of **ATTY. DONDANON A. GALERA**, Regional Director, Revenue Region No. 9B LaQueMar, from December 22, 2023 to January 5, 2024, and in order not to disrupt the operations of Revenue Region No. 9B, as the exigencies of the service so require, the following documents shall be signed by **NARCISO T. LAGUERTA**, Assistant Regional Director, Revenue Region No. 9B LaQueMar:

1. Letter of Authority
  2. Mission Order
  3. Preliminary Assessment Notice (PAN)
  4. Final Assessment Notice / Formal Letter of Demand (FAN/FLD)
  5. Final Decision on Disputed Assessment (FDDA)
  6. Authority to Issue Refund
  7. Subpoena Decus 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 for bidding purposes
  12. Authority to Cancel Assessment (ATCA) for purposes of availment of tax amnesty
  13. Purchase Order / Job Order for Procurement / BID Documents
  14. Other documents being issued and signed by the Regional Director in the ordinary course of operations of the Revenue Region

ARD Laguerta 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 December 22, 2023 and shall be automatically revoked upon the return of Regional Director Dondanon A. Galera, for official duty.

**ROMEO D. LUMAGUI JR.**  
Commissioner of Internal Revenue

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