



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

X X X

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

Office of the Assistant Revenue District Officer

X X X

5. Approves and / or signs the following documents:

X X X

- 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

Commissioner of Internal Revenue

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
3:54 P.M.
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