

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



April 30, 2018

REVENUE DELEGATION AUTHORITY ORDER (RDAO) No. 4-2018

TO: All Internal Revenue Officers, Employees and Others Concerned

SUBJECT: Delegation of Authority to Sign and Approve Assessment Notices & Reports of Investigation of the Divisions under the LTS

I. Delegated Authority

Pursuant to Section 7 of the National Internal Revenue Code of 1997, as amended, the authority of the Commissioner of Internal Revenue to sign Final Assessment Notices (FAN) & Formal Letters of Demand and Final Decision on Disputed Assessments (FDDA) processed by the Divisions under the Large Taxpayers Service (LTS), which were previously delegated to the Assistant Commissioner of the Large Taxpayers Service (LTS) under RDAO No. 4-2007 and RDAO No. 7-2007, is hereby amended and delegated as follows:

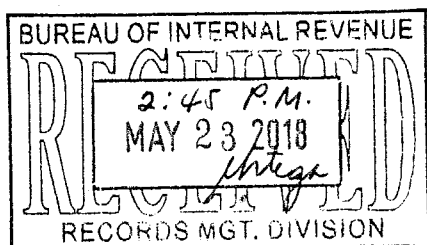
- A. The Assistant Commissioner of the Large Taxpayers Service (LTS) shall retain the authority to sign and approve Preliminary Assessment Notices (PAN);
- B. The Deputy Commissioner for Operations shall be authorized to sign and approve Final Assessment Notices (FAN) and Formal Letters of Demand; and
- C. The authority to sign and approve Final Decision on Disputed Assessments (FDDA) shall revert back to the Commissioner of Internal Revenue.

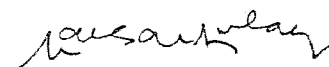
II. Repealing Clause

Any provision of pertinent revenue issuances inconsistent with this RDAO is hereby amended accordingly.

III. Effectivity

This Revenue Delegation Authority Order shall take effect immediately.




CAESAR R. DULAY
Commissioner of Internal Revenue
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