

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

September 10, 2007

**REVENUE MEMORANDUM ORDER NO. 25-2007**

**SUBJECT :** Restoring the Provisions of Revenue Delegation of Authority Order No. 8-2001 on the Authority to Approve and Sign Various Accountable Forms, Notices, Permits, Reports and Other Documents Processed by the Office of the Deputy Commissioner – Legal and Inspection Group and the Offices Thereunder

**TO :** All Internal Revenue Officers, Employees and Others Concerned.

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**I. Objective**

In order to expedite the processing of various accountable forms, notices, permits, reports and other documents within the area of jurisdiction of the Legal and Inspection Group, the provisions of Revenue Delegation of Authority Order (RDAO) No. 8-2001, dated November 19, 2001, are hereby restored.

**II. Policies:**

1. The signing/approval by the concerned Deputy Commissioner/Assistant Commissioner/Chiefs of the Divisions of various accountable forms, notices, permits, reports and other documents delegated under RDAO No. 8-2001 is hereby restored upon the effectivity of this Order.
2. The DCIR-LIG shall always take into consideration the possibility of developing RATE cases out of the fraudulent cases being investigated.

**III. Repealing Clause**

All existing revenue issuances and portions thereof which are inconsistent herewith are hereby amended or revoked accordingly.

**IV. Effectivity**

This Order shall take effect immediately.

(Original Signed)  
**LILIAN B. HEFTI**  
OIC - Commissioner of Internal Revenue