



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

November 5, 2020

REVENUE DELEGATION AUTHORITY ORDER NO. 4-2020

SUBJECT: Delegation of Authority to Sign and Approve the Personal Equity and Retirement Account (PERA) Electronic Tax Credit Certificate (TCC) for Qualified PERA Contributors pursuant to Republic Act No. 9505, as implemented by Revenue Regulations No. 17-2011 and Revenue Memorandum Order (RMO) No. 42-2016, as amended

TO : All Internal Revenue Officials and Others Concerned

To expedite the issuance of Personal Equity and Retirement Account (PERA) Electronic Tax Credit Certificate (eTCC) for Qualified Employees, Overseas Filipinos and Self-Employed Contributors for PERA contributions made for the calendar years 2016 onwards, the authority to approve and sign the said eTCC, is hereby delegated to the **ASSISTANT COMMISSIONER, ASSESSMENT SERVICE of the OPERATIONS GROUP.**

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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