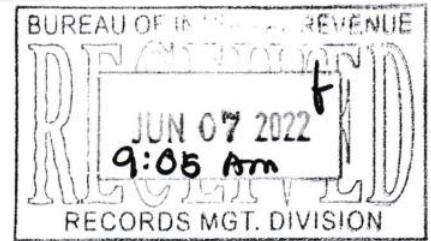




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



June 2, 2022

REVENUE DELEGATION AUTHORITY ORDER NO. 4-2022

TO: All Revenue Officers, Employees and Others Concerned

SUBJECT: Delegation Authority to Sign and Approve Certificate of Tax Exemption from Income Tax and from Withholding Tax (CTE) for Separation Benefits Received by Officials and Employees on Account of Their Separation from Employment Due to Death, Sickness or Other Disability

I. Delegated Authority

In order to expedite the processing of applications for tax exemption of separation benefits received by officials and employees on account of their separation from employment due to death, sickness or other disability processed at the Large Taxpayers Service (LTS), pursuant to Revenue Memorandum Order (RMO) No. 26-2011 as amended by RMO No. 66 – 2016, the approval and signing of the Certificate of Tax Exemption from Income Tax and from Withholding Tax (CTE) is hereby delegated to the Assistant Commissioner (ACIR) of the LTS, or in his/her absence, the concerned Head Revenue Executive Assistant (HREA), as an addendum to RDAO No. 4-2007 as amended by RDAO No. 7-2007 and RDAO No. 4-2018 as follows:

*"B. The Assistant Commissioner (ACIR), LTS or in his/her absence, the concerned Head Revenue Assistant (HREA) shall approve and sign the following:*

1. x x x

x x x

**28. Certificate of Tax Exemption from Income Tax and from Withholding Tax (CTE) for Separation Benefits Received by Officials and Employees on Account of Their Separation from Employment Due to Death, Sickness or Other Disability"**

II. Effectivity

This Revenue Delegation Authority Order shall take effect immediately.

CAESAR R. DULAY  
Commissioner of Internal Revenue

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