



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

April 10, 2018

REVENUE MEMORANDUM ORDER NO. 17-2018

**SUBJECT:** Presidential Appointment of ARNEL SD. GUBALLA as  
Deputy Commissioner of Internal Revenue

**TO :** All Revenue Officials and Others Concerned

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In view of the appointment of Arnel SD. Guballa as Deputy Commissioner by the President, all papers and correspondence prepared for the signature of the Deputy Commissioner for Operations Group shall be prepared in the following manner:

**ARNEL SD. GUBALLA**  
Deputy Commissioner  
Operations Group

For your information and guidance.

**CAESAR R. DULAY**  
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION  
11:48 A.M.  
APR 13 2018

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