



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

REVENUE DELEGATION AUTHORITY ORDER NO. 3-2019

TO : All Revenue Officials, Employees and Others Concerned

SUBJECT : Delegation of Authority to Sign Certificate of Tax Exemption for Qualified Reasonable Benefit Retirement Plans

DATE : JUL 24 2019

The exigencies of the service so requiring, and to enhance administrative efficiency in addressing taxpayer's request for approval of certain issues, the authority to act on and approve **Qualified Reasonable Benefit Retirement Plans** within the contemplation of Section 32 (B) (6) (a) of the 1997 Tax Code, as amended, and issue the appropriate Certificate of Tax Exemption thereof, is hereby delegated to **Assistant Commissioner Larry M. Barcelo, Legal Service.**

This Order shall take effect immediately.


CAESAR R. DULAY
Commissioner of Internal Revenue

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