

REVENUE MEMORANDUM CIRCULAR NO. 27-2002 issued on August 7, 2002 clarifies the policies on the authorized signatory for Tax Verification Notices (TVNs) covering the audit/verification of tax refunds for regional cases. .

TVNs covering the audit of Local Government Units, whether handled by the Regional Task Force or the concerned Revenue District Office, shall be signed by the Regional Director for centralized control and monitoring.