

**REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS**

REVENUE MEMORANDUM ORDER NO. 17-2005

Subject: Temporary Operating Procedures

In view of the utmost importance of the LTS in the collection efforts of the Bureau, the following temporary operating procedures are hereby enjoined effective immediately:

1. All Letters of Authority, Letters, Notices and similar letters to Large Taxpayers shall be signed exclusively by the OIC - Commissioner.
2. All actions, whether approvals or demands, of the OIC-LTS shall require the prior approval of the OIC - Commissioner.
3. All matters not acted upon by the OIC - LTS within five (5) days of submission shall be elevated to the OIC - Commissioner for resolution. The docket clerk in the office of the OIC - LTS is enjoined to observe this null strictly.

(Original Signed)
JOSE MARIO C. BUÑAG
OIC - Commissioner