REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

March 1, 2018

REVENUE MEMORANDUM CIRCULAR No. 13-2018

SUBJECT : Approval and / or Signing of Certificates of Zonal Values of Real Properties

TO : All Internal Revenue Officers, Employees and Others Concerned

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This Circular is being issued to clarify the following provisions of Revenue Administrative Order (RAO) No. 5-2017 (dated 14 September 2017), relative to the approval and/or signing of Certificates of Zonal Values of Real Properties.

Section II

Office of the Revenue District Officer

x x x

19. Issues Certification of Zonal Values of Real Properties per prescribed threshold under existing issuances;

Office of the Assistant Revenue District Officer

x x x

5. Approves and / or signs the following documents:

x x x

5.8 Certification of Zonal Values of Real Properties per prescribed threshold under existing issuances

To avoid any confusion as to the approval and/or signature of such documents and to ensure the efficiency of operations at the Revenue District Offices, ***the authority to approve and/or sign Certificates of Zonal Values of Real Properties shall rest with the Assistant Revenue District Officer***, and ***not*** with the Revenue District Officer.

All concerned are enjoined to be guided accordingly, and to provide this Circular with the widest possible publicity.

CAESAR R. DULAY
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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