REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

March 10, 2009

REVENUE MEMORANDUM CIRCULAR NO. 15-2009

SUBJECT : **Circularization of Department Order No. 11-09.**

TO : **All Internal Revenue Officers and Others Concerned.**

For the information and guidance of all concerned, reproduced hereunder, in its entirety, is Department Order No. 11-09 issued by the Secretary of Finance to revoke Department Order No. 6-99.

Republic of the Philippines
DEPARTMENT OF FINANCE
Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

DEPARTMENT ORDER NO. 11-09
Manila, 24 February 2009

In the exigency of the service, for consistency and efficiency, and considering that there were already existing issuances by the Commissioner of Internal Revenue dealing comprehensively on Letter of Authority and taxpayer's investigation pursuant to Section 6(A) of the Tax Code of 1997, as amended, Department Order No. 6-99 (dated 26 January 1999), entitled *"Defining the Authority of the Commissioner of Internal Revenue and Regional Directors, Re: Issuance of Letter of Authority and Taxpayer's Investigation"* is hereby revoked accordingly.

This notwithstanding, the Secretary of Finance, pursuant to his power of control and supervision, may direct the Commissioner of Internal Revenue, as the need arises, to provide the Department copies of all Letters of Authority (LAs) issued and to submit status-reports of all investigations conducted pursuant thereto.

All administrative issuances inconsistent with this Department Order are hereby repealed or modified accordingly.

This Department Order shall take effect immediately.

(Original Signed)
MARGARITO B. TEVES
Secretary
007483

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue