REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION
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March 10, 2016

REVENUE MEMORANDUM ORDER No. 9-2016

SUBJECT : Duties and Responsibilities of Personnel Holding Position In an Officer-In-Charged (OIC) Capacity

T O : All Internal Revenue Officers and Others Concerned

For the uniform understanding of all concerned, it is hereby reiterated and clarified that all internal revenue personnel holding positions in an OIC capacity shall exercise authority and discharge duties and assume responsibilities as if they are holding the employment item for the particular office, subject to the limitations under the law and pertinent internal revenue issuances.

Accordingly, the person holding an OIC-Regional Director position is equally authorized to and responsible as that of a regular Regional Director for issuing electronic Letters of Authority (eLA) and assessment/demand notices, among others. Also, an OIC-Revenue District Officer is equally authorized and responsible for the issuance of an electronic Certificate Authorizing Registration (eCAR) as the regular RDO.

Please be guided accordingly.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

By: 039755