REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**
National Office Building
*Quezon City*

Bringing In Revenues
for Nation-Building

**BAGONG PILIPINAS**

Date JUN 22 2026

# REVENUE DELEGATION AUTHORITY ORDER NO. 033-2026

**TO** : **All Revenue Officials and Others Concerned**

**SUBJECT**: **Delegation of Authority to Sign Decisions Denying the Request for Reconsideration of the Full or Partial Denial of a Taxpayer's Claim for Refund, Filed and Processed Within the Bureau of Internal Revenue National Office Under Sections 112(A), 112(B), and 135-A of the National Internal Revenue Code of 1997, as Amended by Sections 9 and 11 of Republic Act No. 12066.**[1]

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**SECTION 1. Delegated Authority.** - Pursuant to Section 7 of the National Internal Revenue Code (NIRC) of 1997, as amended, the Commissioner of Internal Revenue (CIR) has the authority to delegate the powers vested in him under the pertinent provisions of the NIRC of 1997, as amended, to any or such subordinate officials with the rank equivalent to a division chief or higher, subject to such limitations and restrictions as may be imposed under rules and regulations to be promulgated by the Secretary of Finance, upon recommendation of the CIR and except the powers enumerated therein.

In this regard, the **Deputy Commissioner of the Legal Group is hereby authorized to sign decisions denying requests for reconsideration of the full or partial denial of a taxpayer's claim for refund, filed and processed within the Bureau of Internal Revenue National Office**, covering the following:

a. Creditable input taxes under Sections 112(A) and 112(B) of the NIRC of 1997, as amended; and
b. Excise tax paid on petroleum products under Section 135-A of the NIRC of 1997, as amended.

**SECTION 2. Repealing Clause.** - All issuances inconsistent with this Order are hereby repealed, modified or amended accordingly.

**SECTION 3. Effectivity Clause.** - This Order shall take effect immediately and shall remain in force until an Order amending or modifying the same is issued.



[redacted]
**CHARLITO MARTIN R. MENDOZA**
*Commissioner of Internal Revenue*

[1] An Act Amending Sections 27, 28, 32, 34, 57, 106, 108, 109, 112, 135, 237-A, 269, 292, 293, 294, 295, 296, 297, 300, 301, 308, 309, 310, and 311, and Adding New Sections 135-A, 295-A, 296-A, and 297-A of the National Internal Revenue Code of 1997, as amended, and for Other Purposes, November 8, 2024.