



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



December 1, 2025

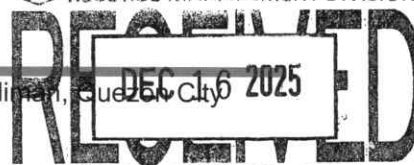
REVENUE DELEGATION AUTHORITY ORDER NO. 084 - 2025

In order to improve coordination, strengthen internal controls, and ensure proper oversight of the operations of the **Large Taxpayers Service (LTS)**, **Planning and Management Service (PMS)**, and **Project Management and Implementation Service (PMIS)**, and as the exigencies of the service so require, **ATTY. MARISSA O. CABREROS, Deputy Commissioner for the Strategic Reforms Group (DCIR-SRG)** shall exercise supervisory authority over these services.

Accordingly, the DCIR-SRG is authorized to perform the following functions subject to the continuing control and supervisory authority of the Commissioner of Internal Revenue (CIR):

A. Large Taxpayer Service (LTS)

1. To review all communications, reports, and documents that require the approval or signature of the CIR;
2. To review all Memorandum Requests for the issuance of Letters of Authority (LOAs) or Mission Orders (MOs). Only Memorandum Requests that have been approved by the CIR may be issued the corresponding LOA or MO by the Assistant Commissioner for the Large Taxpayers Service;
3. To review all Memorandum Requests for the issuance of Final Decision on Disputed Assessments (FDDA) prior to endorsement for approval by the Office of the CIR (OCIR), ensuring that each request is justified, properly documented, and free from irregularities;
4. To require the submission of reports, post-reporting documents, progress updates, or any other information necessary to monitor the implementation and results of actions involving large taxpayers, and to ensure alignment with collection targets and operational integrity;
5. To conduct, or cause the conduct of, post-audit or post-evaluation of selected LTS cases, actions, or processes, and to recommend to the CIR appropriate corrective measures or policy enhancements based on objective findings;
6. To review applications for compromise and abatement originating from the LTS prior to their transmittal to the OCIR;
7. To convene regular meetings with LTS officials and personnel as may be necessary to ensure proper coordination, alignment of actions, and effective implementation of policies and directives;
8. To coordinate with other offices and to issue directives, upon approval of the CIR, as may be necessary to carry out the supervisory, review, monitoring, and evaluative functions of the DCIR-SRG in relation to LTS operations; and
9. Perform other functions as may be directed by the CIR.



B. Planning and Management Service (PMS)

1. To review all communications, reports, and documents that require the approval or signature of the CIR;
2. To exercise strategic oversight, provide policy direction, and monitor performance to ensure that operations are aligned with the BIR's strategic objectives, modernization initiatives, and principles of transparency, efficiency, and accountability;
3. To oversee the formulation, implementation, and monitoring of strategic and operational plans, accomplishment reports, performance targets, and programs of the BIR;
4. To review and endorse all proposed revenue issuances relative to the functions of the PMS;
5. To review, recommend, and approve policies, work programs, standards, guidelines, and procedures formulated by the PMS, including forms and reports related to planning, monitoring, and evaluation;
6. To ensure compliance with government-wide planning and reporting requirements, including coordination with the Department of Finance and other oversight agencies;
7. To convene regular meetings with PMS officials and personnel as may be necessary to ensure proper coordination, alignment of actions, and effective implementation of policies and directives;
8. To coordinate with other offices and to issue directives, upon approval of the CIR, as may be necessary to carry out the supervisory, review, monitoring, and evaluative functions of the DCIR-SRG in relation to PMS operations; and
9. Perform other functions as may be directed by the CIR.

C. Project Management and Implementation Service (PMIS)

1. To review all communications, reports, and documents that require the approval or signature of the CIR;
2. To serve as the central authority responsible for the formulation, coordination, and oversight of tax administration reform initiatives under the BIR's modernization program;
3. To establish a risk management framework for reform projects, including identification, assessment, and mitigation of risks, and ensure compliance with applicable laws, regulations, and internal policies;
4. To issue policies and operational directions to PMIS and all divisions under its supervision and review reports and actions for compliance and quality;
5. Consolidate and prepare prescribed reports for submission to the OCIR and other government agencies, and ensure proper documentation of all reform initiatives;
6. To convene regular meetings with PMIS officials and personnel as may be necessary to ensure proper coordination, alignment of actions, and effective implementation of policies and directives;
7. To coordinate with other offices and to issue directives, upon approval of the CIR, as may be necessary to carry out the supervisory, review, monitoring, and evaluative functions of the DCIR-SRG in relation to PMIS operations; and
8. Perform other functions as may be directed by the CIR.

In addition, the DCIR-SRG may recommend to the CIR projects, policy improvements, and other actions necessary to enhance the operations, internal controls, systems, and enforcement initiatives of the BIR in relation to the LTS, PMS, and PMIS. The DCIR-SRG is further

authorized to perform such other acts as may be necessary for the effective implementation of this Order, subject to existing laws, rules, and regulations.

The authorities granted under this Order shall be exercised subject to the continuing control and supervisory authority of the CIR.

This Order shall take effect immediately.




CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

