



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



February 5, 2026

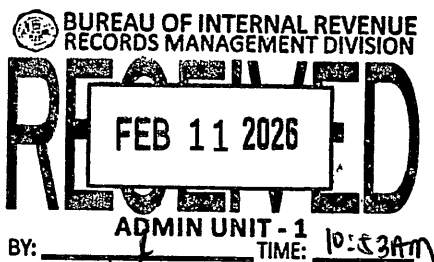
REVENUE DELEGATION AUTHORITY ORDER NO. 005 - 2026

The exigencies of the revenue service so requiring and to ensure the smooth continuity of operations of the National Investigation Division (NID), **CHRISTOPHER P. AGBAYANI, OIC-Assistant Division Chief**, is hereby authorized to sign the following documents:

1. Request for Issuance of Letter of Authority (LOA);
2. Access Letters to BIR offices and government agencies;
3. First Notice for Presentation of Records and/or Documents;
4. Second and Final Notice for Presentation of Records and/or Documents;
5. Recommendation for Issuance of Subpoena Duces Tecum;
6. Notice of Discrepancy;
7. Recommendation for Issuance of Preliminary Assessment Notice (PAN);
8. Recommendation for Issuance of Formal Letter of Demand/Final Assessment Notice (FLD/FAN);
9. Recommendation for Issuance of Final Decision on Disputed Assessment (FDDA);
10. Request for Reimbursement of Travel Expenses; and
11. Other documents being issued and signed by the Chief, NID in the ordinary course of operations of the division.

Moreover, to facilitate the administration of cases being monitored and processed through the Internal Revenue Integrated Service (IRIS), Electronic Letter of Authority Monitoring System (eLAMS), and the Accounts Receivable Management System (ARMS), **CHRISTOPHER P. AGBAYANI** is likewise granted system access/permission as "Division Chief".

This order shall take effect immediately.



[Signature]
CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue