

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

REVENUE MEMORANDUM ORDER NO. 9-2003

SUBJECT : Amending Revenue Memorandum Order No. 35-90
TO : All Internal Revenue Officers and Others Concerned

I. Objective

In order to avoid delay in the issuance and signing of the *Subpoena Duces Tecum* in the Regional Offices, the Chief, Legal Division is hereby identified as an ancillary official authorized to sign subpoenas.

II. Amendment

Accordingly, Section C of Revenue Memorandum Order No. 35-90 is hereby amended to read as follows:

“C. Signatories

For control and monitoring purposes, only the following revenue officials are hereby authorized to issue *subpoenas*, to wit:

1) National Office

- a. Assistant Commissioner, Legal Service

2) Regional Office

- a. Director, or in his absence, the
- b. Assistant Director, or the
- c. **Chief, Legal Division, only as an alternate signatory as may be authorized by the Regional Director thru a Regional Assignment Order**

This does not however preclude the Commissioner and Deputy Commissioners to exercise their authority under the National Internal Revenue Code to issue *subpoena* in appropriate cases.”

III. Repealing Clause

Revenue Memorandum Order No. 35-90 and all other issuances inconsistent herewith are modified accordingly.

IV. Effectivity

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)

GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue