

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 12-2001, March 09, 2001 ]**

**DELEGATION OF AUTHORITY TO VERIFY OR CERTIFY PETITIONS OR COMPLAINTS TO THE DEPUTY COMMISSIONER, LEGAL AND INSPECTION GROUP**

Pursuant to Section 7 of the National Internal Revenue Code, the Deputy Commissioner, Legal and inspection Group, is hereby given the authority to:

1. Verify petitions for review and certify against forum shopping in cases of appeal from adverse court decisions, except when, in the opinion of the Deputy Commissioner, the appeal should be acted upon by the Commissioner.
2. Verify complaints and certify against forum shopping in civil action for collection of tax filed by the National Office except when, in the opinion of the Deputy Commissioner, the complaint should be acted upon by the Commissioner.
3. Sign complaints for criminal action filed by the National Office with the Department of Justice or Prosecutor's Office except when, in the opinion of the Deputy Commissioner, the complaint should be acted by the Commissioner.
4. All internal revenue officers and others concerned are requested to give this Circular as wide a publicity as possible.

Adopted: 09 March 2001

(SGD.) RENE G. BAÑEZ  
*Commissioner of Internal Revenue*



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