

**[BIR REVENUE MEMORANDUM CIRCULAR NO. 3-
2001, January 31, 2001]**

**DELEGATION OF AUTHORITY TO REGIONAL DIRECTORS TO
ISSUE CERTAIN RULINGS WITH ESTABLISHED PRECEDENTS**

I Authority of the Commissioner to Delegate Power Pursuant to Section 7 of the Tax Code of 1997

In order to expedite certain actions with established precedents, all Regional Directors, including those who are in acting capacity, are hereby given the authority to sign the following rulings, prepared by their respective Legal Divisions, issued to taxpayers under their respective jurisdictions following the latest precedent rulings and guidelines/pertinent issuances on the subject topic:

- a. Tax exemption on sale or disposition of principal residence under Section 24(D) (2) of the Tax Code of 1997 (RR 13-99, as amended by RR 14-2000);
- b. Tax exemption under Section 30 of the Tax Code of 1997, including tax exemption of nonstock, non-profit educational institutions;
- c. Tax exemption of cooperatives under R.A. No. 6938, as amended by RA 7716 and RA 8241;
- d. Tax exemption of senior citizens under R.A. No. 7432;
- e. Tax exemption of NHA and private sector participating in socialized housing, including participants in Community Mortgage Program under R.A. No. 7279, as implemented by Revenue Regulation No. 9-93, as amended by RR 11-97.
- f. Request for change of accounting period (except change of accounting method) under Section 46 of the Tax Code of 1997;
- g. Extension of time for the filing of estate tax return under Section 90(C) of the Tax Code of 1997 and payment of the estate tax under Section 91 thereof;
- h. Exemption from donor's tax under Section 101 of the Tax Code of 1997;
- i. Tax exemption of separation benefits of employees for any cause beyond their control under Section 32(B) (6)(b) of the Tax Code of 1997. (In case the separation of the official or employee from the service of the employer is due to sickness or other physical disability and the continuous employment and performance of his regular duties would endanger his physical well-being, a medical report to this effect, issued by a government hospital located within the jurisdiction of the Revenue Region, must be submitted by the taxpayer