

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

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

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/b3e675a3cc0e/>

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

- 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.
- 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.
- 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.
- 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

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.