

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

August 21, 2002

**REVENUE MEMORANDUM ORDER NO. 21-2002**

In view of my assumption of the duties as Commissioner of Internal Revenue effective August 20, 2002, all papers and correspondence prepared for the signature of the Commissioner of Internal Revenue, pursuant to the provisions of Revenue Memorandum Order No. 65-75 dated November 28, 1975 and other subsequent orders, should be prepared in the following manner:

**CORNELIO C. GISON**  
Acting Commissioner of Internal Revenue

(Original Signed)  
**CORNELIO C. GISON**  
Acting Commissioner of Internal Revenue