Bringing in Revenues for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
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Quezon City

October 11, 2024

REVENUE MEMORANDUM CIRCULAR NO. 114-2024

SUBJECT : **Circularizing Department Order No. 072-2024 Revoking the Implementation of Department Order No. 062-2024 and Filing of Refund for Taxes Erroneously Paid**

TO : **All Internal Revenue Officers and Others Concerned**

For the information and guidance of all internal revenue officials and others concerned, attached herewith is the copy of Department Order (DO) No. 072-2024 dated September 30, 2024, revoking the implementation of DO No. 062-2024 and filing of refund for taxes erroneously paid as a result of the increase in zonal values of real properties in areas covered by DO No. 062-2024.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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