Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

BAGONG PILIPINAS

October 17, 2024

REVENUE MEMORANDUM CIRCULAR NO. 117-2024

SUBJECT : **Circularizing the Availability of the Revised BIR Form No. 1900 [Application for Permit to Use Loose-Leaf Books of Accounts/ Invoices and Other Accounting Records] October 2024 (ENCS)**

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

This Circular is issued to inform taxpayers and others concerned on the availability of the revised BIR Form No. 1900 [Application for Permit to Use Loose-Leaf Books of Accounts/Invoices and Other Accounting Records] October 2024 (ENCS), hereto attached as **Annex "A"**. The said revised BIR Form is now available for download in the BIR website (www.bir.gov.ph).

All internal revenue officers, employees, and others concerned 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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