Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BAGONG PILIPINAS

12 NOV 2024

REVENUE MEMORANDUM CIRCULAR NO. 122-2024

SUBJECT : **Publishing the Full Texts of the Memorandum of Agreement and Data Sharing Agreement Between the Bureau of Internal Revenue and the Securities and Exchange Commission**

TO : All Internal Revenue Officers/Employees and Others Concerned

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For the information and guidance of all concerned, attached are the full texts of the following:

1. **Memorandum of Agreement (Annex A)** between the Bureau of Internal Revenue (BIR) and the Securities and Exchange Commission (SEC), which ensures a secure and efficient data sharing necessary for and/or in connection with the BIR's conduct of investigations pursuant to the Republic Act No. 10173 or the Data Privacy Act of 2012, the Data Sharing Agreement, and Section 270 of the National Internal Revenue Code, as amended; and

2. **Data Sharing Agreement (Annex B)** whereby the SEC shall provide SEC documents and company data necessary for and/or in connection with the BIR's conduct of investigations.

All internal revenue officers, employees and others concerned are hereby enjoined to be guided accordingly.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS DIVISION
RECEIVED
NOV 12 2024

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
NOV 12 2024
ADMIN UNIT - 1
BY: _____ TIME: 2:00pm

Quezon City