REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS DIVISION
FEB 03 2023
11:00am
RECEIVED

02 February 2023

REVENUE MEMORANDUM CIRCULAR NO. 15-2023

SUBJECT: Publishing the Full Text of Memorandum Circular No. 2023-001 by the Board of Investments (BOI)

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, attached is the full text of Memorandum Circular No. 2023-001 of the BOI through Board Resolution Number 02-01, Series of 2023, dated 31 January 2023 for the clarification on the coverage of logistics services as "activities in support to exporters" under the 2022 Strategic Investment Priority Plan (SIPP).

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

002075