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

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FEB 06 2023
1:35 P.M
RECORDS MGT. DIVISION

Date: 06 FEB 2023

REVENUE MEMORANDUM CIRCULAR NO. 18-2023

SUBJECT: Publishing the Full Text of Fiscal Incentives Review Board (FIRB) Administrative Order No. 001-2023 Prescribing the Supplemental Guidelines to Operationalize FIRB Resolution No. 026-22 dated 14 September 2022, as further extended by FIRB Resolution No. 033-22 dated 23 December 2022

TO: All Internal Revenue Officers and Other Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, attached is the FIRB Administrative Order No. 001-2023 dated 16 January 2023 which prescribes the supplemental guidelines to facilitate and allow a seamless and orderly operationalization of registration of existing Registered Business Enterprises (RBEs) in the Information Technology – Business Process Management (IT-BPM) sector with the Board of Investments (BOI) for purposes of adopting up to 100% work-from-home (WFH) arrangements as prescribed under FIRB Resolution No. 026-22 dated 14 September 2022, DTI MC No. 22-19, s. 2022 dated October 18, 2022, FIRB Resolution No. 033-22 dated 23 December 2022.

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
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