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

FEB 2 0 2024

REVENUE MEMORANDUM CIRCULAR NO. 27-2024

SUBJECT : Updated Checklist of Documentary Requirements for BIR Registration-Related Frontline Services

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

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This Circular prescribes the updated Checklist of Documentary Requirements (Annexes) for registration-related frontline services.

The Bureau of Internal Revenue (BIR) shall only process applications or requests with complete documentary requirements and shall not process deficient or incomplete applications or requests, pursuant to paragraph 2 of Rule VII, Section 2(b) of the Implementing Rules and Regulations of Republic Act No. 11032, otherwise known as the "*Ease of Doing Business and Efficient Government Delivery Act of 2018*".

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

For the information and guidance of all concerned taxpayers and concerned BIR officials and personnel.

ROMEO B. LUMAGUI, JR.
Commissioner of Internal Revenue

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