REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

JAN 10 2024

**REVENUE MEMORANDUM CIRCULAR NO. 3-2024**

**SUBJECT** : Circularizing Republic Act No. 11976, otherwise known as the "Ease of Paying Taxes Act" and the Veto Message of President Ferdinand R. Marcos Jr.

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

For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith as Annexes "A" and "B" are the copies of Republic Act (RA) No. 11976, otherwise known as the "Ease of Paying Taxes Act" and the Veto Message of President Ferdinand R. Marcos Jr., both signed by the President on January 5, 2024.

Please take note that the copy of RA No. 11976 was uploaded/published in the Official Gazette on January 7, 2024; hence, the law will take effect on January 22, 2024, or fifteen days (15) following its publication in the Official Gazette.

All internal revenue officials and employees 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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