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

BUREAU OF INTERNAL REVENUE
9:20 AM
APR 19 2023
RECORDS MGT. DIVISION

Date: 19 APR 2023

REVENUE MEMORANDUM CIRCULAR NO. 46 - 2023

SUBJECT: Publishing the Full Text of Fiscal Incentives Review Board (FIRB) Advisory No. 006-2023 Regarding Clarifications on the Supplemental Guidelines on the Registration with the Board of Investments (BOI) of Registered Business Enterprises (RBEs) in the Information Technology – Business Process Management (IT-BPM) Sector

TO: All Internal Revenue Officials, Employees and Other Concerned

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For the information and guidance of all internal revenue officers, employees and others concerned, attached is the FIRB Advisory No. 006-2023 dated 05 April 2023, in a question and answer format, which further clarifies the issues covering the transfer of registration with the BOI of RBEs in the IT-BPM sector. This is in view of the issuance of the FIRB Administrative Order No. 001-2023 prescribing the supplemental guidelines to operationalize FIRB Resolution Nos. 026-22 and 033-22 dated 14 September 2022 and 23 December 2022, respectively.

Discussed in the abovementioned advisory, among others, are: (1) the policies and guidelines on the movement of capital equipment and other assets within and outside the economic zones and/or Freeport zones and, (2) concerns on expansion projects under Philippine Economic Zone Authority (PEZA).

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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