REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
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REVENUE MEMORANDUM CIRCULAR NO. 078-2024

SUBJECT: Addendum to Revenue Memorandum Circular No. 47-2024 re: Contest for the Design of the New BIR Logo

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

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This Circular is being issued to provide the following additional provisions to Revenue Memorandum Circular No. 47-2024 relative to the conduct of the Contest for the Design of the New BIR Logo (Contest):

1. The cash prizes of the winners are subject to final tax of 20% per Section 24(B)(1) of the National Internal Revenue Code of 1997, as amended.
2. In case of a tie in the Total Score of the Top 3 Best Entries of the Contest, the prize shall be equally divided among the winners.
3. The Top 3 Best Entries shall become the property of the BIR and exclusive ownership and use thereof shall be given to the Bureau. For this purpose, a Waiver shall be signed by the Designers of the Top 3 Best Entries.
4. Reproduction of the Top 3 Best Entries by persons not authorized by the Bureau, including the Designer themselves, is strictly prohibited.
5. The BIR reserves the right to revise the Designer's BIR logo entry or use portion(s) of his/her design for purposes of coming up with the design of the final BIR logo, for submission to the National Historical Commission of the Philippines and approval of the Office of the President.

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

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ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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