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

BUREAU OF INTERNAL REVENUE
RECEIVED
2:40 pm
AUG 14 2023
CORDOVA
RECORDS MGT. DIVISION

August 9, 2023

REVENUE MEMORANDUM CIRCULAR No. 82 - 2023

SUBJECT: Publishing the Full Text of the Memorandum of Agreement (MOA) Between the Bureau of Internal Revenue (BIR) and its Multi-Sectoral Partners

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

---

For the information and guidance of all concerned, attached as Annex "A" is the full text of the Memorandum of Agreement (MOA) between the Bureau of Internal Revenue (BIR) with nine (9) multi-sectoral partners namely the Philippine Chamber of Commerce and Industry (PCCI), Tax Management Association of the Philippines (TMAP), Management Association of the Philippines (MAP), Financial Executives Institute of the Philippines (FINEX), Philippine Institute of Certified of Public Accountants (PICPA), Association of Certified Public Accountants in Public Service and Practice (ACPAPP), Association of Certified Public Accountants in Commerce and Industry (ACPACI), Philippine Exporters Confederation, Inc. (PHILEXPORT), and the Joint Foreign Chambers of the Philippines (JFC) that will effectively address issues and concerns raised by the partner-stakeholders on matters that impact tax administration through consultation and collaboration.

All internal revenue officers, employees and others concerned are hereby enjoined to give this Circular the widest dissemination and publicity possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
012638