REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

September 28, 2017

REVENUE MEMORANDUM CIRCULAR NO. 84-2017

SUBJECT : Circularizing COMELEC Resolution No. 10206 Dated September 26, 2017 Entitled "In the Matter of Enforcement of the Prohibition Against Appointment or Hiring of New Employees; Creation or Filling up of New Positions; Giving Salary Increases; Transfer or Detail of Civil Service Employees; and Suspension of Elective Local Officials in Connection with the October 23, 2017 Synchronized Barangay and Sangguniang Kabataan (SK) Elections

TO : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all internal revenue officials and others concerned, attached is the full text of COMELEC Resolution No. 10206 Dated September 26, 2017, entitled "In the Matter of Enforcement of the Prohibition Against Appointment or Hiring of New Employees; Creation or Filling up of New Positions; Giving Salary Increases; Transfer or Detail of Civil Service Employees; and Suspension of Elective Local Officials in Connection with the October 23, 2017 Synchronized Barangay and Sangguniang Kabataan (SK) Elections."

The abovementioned Resolution supersedes the unnumbered Memorandum by the undersigned dated September 19, 2017 with subject: "Election Ban on Appointments pursuant to Omnibus Election Code in relation to the Barangay and Sangguniang Kabataan Election set on October 23, 2017."

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity.

CAESAR R. DULAY
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
REVENUE MGT. DIVISION
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