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

BUREAU OF INTERNAL REVENUE
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REVENUE MEMORANDUM CIRCULAR (RMC) NO. 084 2024

SUBJECT : **Clarification on the Publication of Revenue Issuances under Section 245 of the National Internal Revenue Code of 1997, as amended by Republic Act No. 11976, otherwise known as the "Ease of Paying Taxes Act," as implemented by Revenue Regulations No. 2-2024**

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to clarify certain issues relating to the publication of the Bureau of Internal Revenue (BIR) revenue issuances and other information materials, considering the passage of Republic Act No. 11976, otherwise known as the "Ease of Paying Taxes Act" (EOPT Law).[1]

Section 245 of the National Internal Revenue Code of 1997 (Tax Code), as amended by the EOPT Law, allows the publication of BIR revenue issuances through any of the following means:

1. BIR's official website; or
2. Official Gazette

In compliance with Section 47 of the EOPT Law, the Secretary of Finance, upon recommendation of the Commissioner of Internal Revenue, issued Revenue Regulations (RR) No. 2-2024 for the effective implementation of the same, which was made effective on March 4, 2024.[2]

In view of the foregoing, all BIR revenue issuances issued after the effectivity of RR No. 2-2024, or March 4, 2024, may be published in the BIR's official website in compliance with Section 245 of the Tax Code.

All revenue officials concerned are enjoined to give this Circular as wide a publicity as possible.

This Circular shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

K-1 – ACGM

[1] January 5, 2024.
[2] Published in Manila Bulletin on March 4, 2024.