REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

February 19, 2013

**REVENUE MEMORANDUM ORDER NO. 3-2013**

**SUBJECT : EXCHANGE OF INFORMATION WORK MANUAL**

TO : All Internal Revenue Officers Concerned

This Order is issued to prescribe the usage of the Exchange of Information (EOI) Work Manual for the EOI Unit of the International Tax Affairs Division.

The EOI Unit is responsible for managing and implementing the exchange of information provisions in Philippine tax treaties. It serves under the Philippine Competent Authority, who is the Commissioner of Internal Revenue.

The EOI Work Manual contains guide to the internal processes within the EOI Unit. It shall be the official reference of officers and staff of the EOI Unit to ensure compliance with the international standards for the implementation of the EOI provisions of the Philippines tax treaties and with requirements of our domestic laws and regulations and revenue issuances on EOI.

The International Tax Affairs Division, in consultation with the Deputy Commissioner of the Legal and Inspection Group, shall be responsible for updating and enhancing the Work Manual.

For purposes of this Order, the attached document shall be the final version of the EOI Work Manual.

This Order takes effect immediately.

(Original Signed)
**KIM S. JACINTO-HENARES**
Commissioner of Internal Revenue

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