REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

August 23, 2021

REVENUE MEMORANDUM ORDER NO. 32-2021

SUBJECT : **Publication in Newspaper of Revenue Issuances and Other Information Materials**

TO : **All Revenue Officials and Employees and Others Concerned**

I. OBJECTIVE

This Order is issued to prescribe the policies and procedures relative to the publication of revenue issuances and other information materials in newspaper of general nationwide circulation.

II. COVERAGE

This RMO shall cover revenue issuances and other information materials being published by the Public Information and Education Division (PIED). All publications being handled by other offices shall be governed by existing revenue issuances.

III. POLICIES

1. For purposes of this Order, revenue issuances and other information materials that can be published in a newspaper shall refer to the following:

a. All Revenue Regulations	Type of issuance which effectivity requires publication of its full text in newspaper of general circulation.
b. Certain Revenue Memorandum Circular	Certain issuance that contains information of public interest as approved for publication in newspaper.
c. Other information materials	These are information materials, such as press release, announcement/advisory, flyers, among others, that are being published in newspaper.

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2. All publications in a newspaper of general circulation shall be covered by an Authority to Publish (Annex A) prepared by the requesting office and approved by the Commissioner.

3. All revenue regulations shall be published in a newspaper of general circulation as required for their effectivity. No request for publication is necessary.

4. The Public Information and Education Division (PIED) or office of origin may request certain Revenue Memorandum Circular and other information materials of public interest by accomplishing the Request for Publication in Newspaper (Annex B), which shall be evaluated and approved by Assistant Commissioners of Client Support Service and Administrative Service based on its impact to the public and availability of funds, respectively. Only RMCs affecting public interest shall be published.

5. The Records Division shall provide the soft copy and hard copy of the finalized revenue issuance to PIED for purposes of accuracy and consistency.

6. All documentary requirements and procedures required under the Procurement Law shall be prepared by concerned office / PIED and duly signed by officials pursuant to an existing RDAO, and payment relative to publication shall be governed by existing issuances.

   The procurement process of newspaper services shall be governed by the 2016 Revised Implementing Rules and Regulations of Republic Act No. 9184 (Updated as of March 31, 2021), particularly Section 53.6 (e).

7. The PIED shall prepare a quarterly report detailing the summary of published revenue issuances/information materials and corresponding newspapers wherein such issuances/materials were published using Annex C.

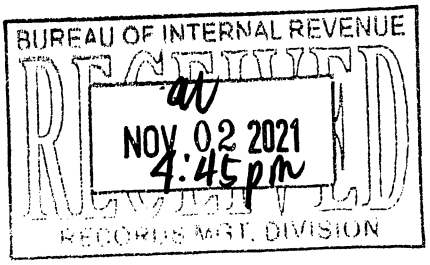
8. A Revenue Issuance/information material for publication, together with soft and hard copy and other required documents, shall be submitted to PIED not later than the cutoff period, i.e. 10:00 AM, to ensure its publication the following day.

IV. RESPONSIBILITIES

In order to attain the objectives of this Order, the responsibilities of the following BIR offices are hereby prescribed:

A. Records Division

1. Immediately after numbering of Revenue Regulations, provide soft copy (via email) and hard copy to PIED.



B. Public Information and Education Division and Other Concerned Offices

1. Prepare Authority to Publish (using format in Annex A)
2. Facilitate the preparation of supporting documents required under the Procurement Law and the signing by concerned officials pursuant to an existing RDAO

C. Requesting Office other than PIED

1. Prepare Authority to Publish (using format in Annex A), and submit the duly accomplished/Commissioner-signed copy of the same to PIED
2. Ensure timely submission of hard and soft copy of finalized issuance/information materials for publication in newspaper to Records Division to facilitate publication.

V. REPEALING CLAUSE

This Order supersedes all revenue issuances or portions thereof inconsistent herewith.

VI. EFFECTIVITY

This Order takes effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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