REVENUE REGULATIONS NO. 2-2024 issued on February 28, 2024 prescribes the policies and guidelines for the publication of revenue issuances and other information materials of the BIR pursuant to Section 245(i) of the Tax Code, as amended by Republic Act (RA) No. 11976 (Ease of Paying Taxes Act), to wit:

> "SEC. 245. Specific Provisions to be Contained in Rules and Regulations. — The rules and regulations of the Bureau of Internal revenue shall, among other things, contain provisions specifying, prescribing or defining:
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> "(i) The manner in which tax returns, information and reports shall be prepared and reported and the tax collected and paid, as well as the conditions under which evidence of payment shall be furnished the taxpayer, and the preparation and publication of tax statistics, **AND PUBLICATION OF INFORMATION REQUIRED TO BE PUBLISHED PURSUANT TO ANY LAWS, RULES, AND REGULATIONS. FOR PURPOSES OF PUBLICATION, THE BUREAU OF INTERNAL REVENUE MAY MAKE USE OF ANY ELECTRONIC MEANS OF PUBLICATION IN THE OFFICIAL GAZETTE, OR ITS OFFICIAL WEBSITE;"**
> (Underscoring supplied)

The BIR revenue issuances and other information materials subject of the Regulations refer to the following:

a. Revenue Regulations;
b. Revenue Memorandum Circulars;
c. Revenue Memorandum Orders;
d. Other revenue issuances;
e. Classification of taxpayers including, but not limited to, Top Withholding Agents;
f. Cannot be located (CBL) taxpayers;
g. Revised Schedules of Zonal Values;
h. List of seized, foreclosed and acquired properties for sale;
i. Notice of sale of seized, foreclosed and acquired properties;
j. Information materials such as, but not limited to, press releases, announcements/advisories and flyers; and
k. Other similar documents or materials that require publication.
(collectively, the BIR Issuances)

In line with the objective of modernization of tax administration and continuous enhancement of operational efficiency and effectiveness, the BIR may publish (electronically, or otherwise) the BIR Issuances to implement and/or clarify relevant tax laws, rules and regulations, through the following means:

a. BIR's official website;
b. Official Gazette; or
c. Newspaper of general circulation.