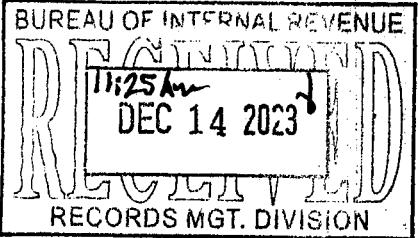




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



November 28, 2023

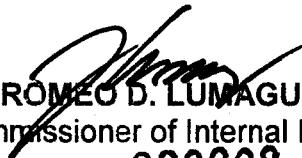
REVENUE MEMORANDUM CIRCULAR NO. 123-2023

SUBJECT : Circularizing the Code of Professional Responsibility and Accountability and Supreme Court of the Philippines EN BANC Resolution A.M. No. 22-09-01-SC dated April 11, 2023

TO : All Internal Revenue Officials, Employees, and Others Concerned

For the information and guidance of all internal revenue officials, employees, and others concerned, attached as Annex "A" hereof is the copy of the "Code of Professional Responsibility and Accountability", or the rules governing "The Norms of Conduct and Ethical Standards in the Legal Profession" and as Annex "B" is the copy of the Court's EN BANC Resolution A.M. No. 22-09-01-SC dated April 11, 2023.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.


ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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