



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



February 27, 2024

REVENUE MEMORANDUM ORDER NO. 10 - 2024

SUBJECT : Amending Revenue Memorandum Order No. 4-2017 Pertaining to the Inclusion of Certain Special Allotment Release Order Information in the Tax Subsidy Availment Certificate

TO : All Internal Revenue Officials and Others Concerned

This Order is hereby issued to amend Revenue Memorandum Order No. 4-2017 pertaining to the inclusion of certain Special Allotment Release Order (SARO) information in the Tax Subsidy Availment Certificate (TSAC) which is necessary for the issuance of said certificate.

In order to resolve the concerns of respective BIR Offices which issue TSAC, all concerned TSAC-issuing offices are hereby directed that, instead of printing the number and the issue date of the particular SARO, the corresponding Certificate of Entitlement to Subsidy (CES) Number duly issued by the Department of Finance – Fiscal Incentives Review Board (DOF-FIRB) shall be stamped at the lower left portion of the face of each and every copy of the TSAC form.

For immediate and strict compliance.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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