



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

September 28, 2023

**REVENUE MEMORANDUM ORDER NO. 31-2023**

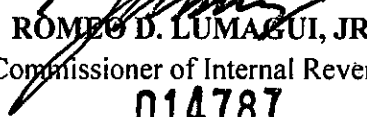
**SUBJECT : Amending Revenue Memorandum Circular No. 14 – 2018 Relative to the Monitoring of Compliance Section under the Revenue District Office**

**TO : All Internal Revenue Officers, Employees, and Others Concerned**

For the guidance of all concerned, this Order is hereby issued to amend the provisions of Revenue Memorandum Circular No. 14 – 2018 relative to the monitoring of activities of the Compliance Section under the Revenue District Office by the Client Support Service.

After re-visiting the functions of the Compliance Section stated under Revenue Administrative Order No. 3-2023 dated August 31, 2023, most of its functions fall under the jurisdiction of the Collection Service. Thus, the monitoring and/or coordination of activities of the Compliance Section under the Revenue District Office shall now fall under the responsibility of the Collection Service.

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

  
ROMEO D. LUMAQUI, JR.  
Commissioner of Internal Revenue  
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