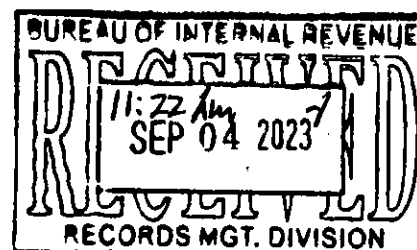




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



REVENUE MEMORANDUM CIRCULAR NO. 88-2023

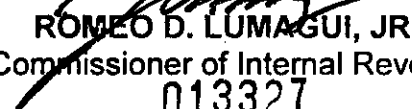
**SUBJECT :** Publishing Full Text of COMELEC Law Department Memorandum No. 23-05282 dated August 24, 2023 in Connection with the October 30, 2023 Barangay and Sangguniang Kabataan Elections (BSKE)

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

**DATE :** August 31, 2023

For the information and guidance of all internal revenue officials, employees and others concerned, attached is the COMELEC Law Department, Memorandum No. 23-05282 dated August 24, 2023 with subject entitled, "Recommendation on the Request for the Granting of Continuing Authority to Appoint or Hire New Employees, and Transfer or Detail Any Officer and Employee of the Bureau of Internal Revenue in Connection with the 2023 Barangay and Sangguniang Kabataan Elections", approved and duly signed by Chairman George Erwin M. Garcia.

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

  
ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue  
013327

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