



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

JAN 06 2021

REVENUE MEMORANDUM CIRCULAR NO. 3-2021

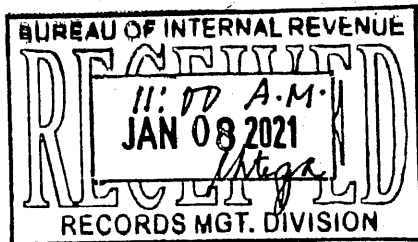
**SUBJECT :** Updated list of FOI Receiving Officers and One-Page FOI Manual  
**TO :** All Internal Revenue Officials and Employees and Others Concerned

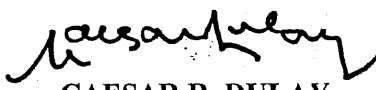
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This Circular is being issued in compliance with and in observance of the Bureau's FOI Program. We are publishing herewith, for the information of the public, the updated list of FOI Receiving Offices and their respective FOI Receiving Officers (FROs) as Annex "1" and the One-Page FOI Manual, pursuant to Freedom of Information Memorandum Circular No. 01, s. 2020, as Annex "2".

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

This Circular shall take effect immediately.



  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue  
**039335**

