



Bringing In Revenues
for Nation-Building

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



**BAGONG
PILIPINAS**

REVENUE MEMORANDUM CIRCULAR NO. 004 - 2025

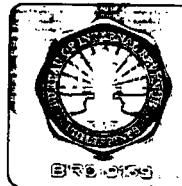
SUBJECT : Publishing FULL Text of COMELEC Law Department Memorandum No. 24-09122 dated December 26, 2024 in connection with the 2025 National and Local Elections, and Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) Parliamentary Elections

TO : All Internal Revenue Officials, Employees and Others Concerned

DATE : January 9, 2025

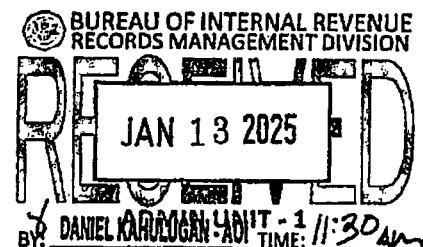
For the information and guidance of all internal revenue officials, employees and others concerned, attached is the COMELEC Law Department Memorandum No. 24-09122 dated December 26, 2024 with subject entitled, "Recommendation on the Request for the Grant of Continuing Authority to Appoint or Hire New Employees, and Transfer or Detail Personnel in the Bureau of Internal Revenue during the Prohibited Period of the 2025 National and Local Elections, and Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) Parliamentary 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

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