



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City

4:15pm
JUL 03 2024

02 JUL 2024

REVENUE MEMORANDUM ORDER NO. 026-2024

TO : All Internal Revenue Officers, Officials and Others Concerned .

SUBJECT : Amending Certain Provisions of RMO No. 16-2023, Prescribing Supplemental Guidelines and Procedures on the Implementation of Revenue Memorandum Order (RMO) No. 40-2022

I. BACKGROUND

Given the escalating enforcement efforts against the illicit trade of various articles such as cigarettes, vape products, perfumes, toilet waters, sweetened beverages, and other goods subject to excise tax, resulting in frequent confiscations, it is essential to establish guidelines governing the leasing of storage facilities. The continuous influx of confiscated items necessitates decongesting the BIR premises currently serving as storage spaces.

Consequently, the need to lease out storage facilities presents a solution to ease the burden on existing spaces, ensuring efficient resource management and enhancing the effectiveness of enforcement operations.

II. OBJECTIVES

This Order is hereby issued to amend certain provisions of RMO No. 16-2023.

III. AMENDMENTS

The provisions under “IV. POLICIES AND PROCEDURES SUPPLEMENTING RMO NO. 40-2022” shall be amended as follows:

“7. Turnover of Apprehended Items to the BIR Storage Facility

7.1. xxx

7.2. xxx

7.3. xxx

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7.4. xxx

7.5. xxx

The storage facility shall be designated by either ACIR, LTS/ACIR, EAS/Regional Director, in their capacities as Team Head/s of the concerned BIR Strike Team.

The Large Taxpayers Service and Regional Offices may initiate the lease of a storage facility, in accordance with the 2016 Revised Implementing Rules and Regulations of Republic Act No. 9184, otherwise known as the Government Procurement Reform Act.”

IV. REPEALING CLAUSE

All orders and other issuances and/or portions thereof inconsistent herewith are hereby repealed, modified, or amended accordingly.

V. EFFECTIVITY

This Order shall take effect immediately upon approval.



ROMEO D. LUMAGUI JR.
Commissioner of Internal Revenue

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