



# Republic of the Philippines

## Bureau of Internal Revenue

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**Revenue Regulations No. 14-2023** further amends the pertinent provisions of RR No. 2-98, as amended, to impose Creditable Withholding Tax on certain income payments by joint ventures/consortiums.

**Revenue Regulations No. 13-2023** prescribes the policies and guidelines for the optional VAT-Registration of Registered Business Enterprises classified as Domestic Market Enterprise under the 5% tax on Gross Income earned in lieu of all taxes regime during the transitory period pursuant to Rule 18, Section 5 of the amended IRRs of Republic Act No. 11534 (CREATE Act).

**Revenue Regulations No. 12-2023** implements Section 237 of the Tax Code of 1997, as amended, on the issuance of receipts or sales or commercial invoices by Agricultural Producers.

**Revenue Regulations No. 11-2023** prescribes the use of e-mail and electronic signature as additional mode of service of the Warrant of Garnishment pursuant to Section 208 in relation to Section 244 of the Tax Code of 1997, as amended.

**Revenue Regulations No. 10-2023** amends certain provisions of RR No. 6-2019, as amended, to implement the extension on the period of availment of the Estate Tax Amnesty pursuant to RA No. 11956, further amending RA No. 11213 (Tax Amnesty Act), as amended by RA No. 11569.

**Revenue Memorandum Circular No. 122-2023** announces the availability of the Offline Electronic Bureau of Internal Revenue Forms (eBIRForms) Package Version 7.9.4.1.

**Revenue Memorandum Circular No. 121-2023** announces the updated features and functionalities of the Online Registration and Update System (ORUS).

**Revenue Memorandum Circular No. 120-2023** announces the availability, use and acceptance of Digital TIN ID.

**Revenue Memorandum Order No. 36-2023** aligns the provisions of CHED and DepEd orders and amends RMO No. 11-2017 re: On-the-Job Training in the National and Regional Offices.



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Please be informed that the Public Auction to be held in RR No.5-Caloocan City on December 13, 2023 at 10:00 AM to 12:00 PM at the Session Hall, Valenzuela City Hall, Valenzuela City has been cancelled.

Revenue Memorandum Circular No. 122-2023 announces the availability of the Offline Electronic Bureau of Internal Revenue Forms (eBIRForms) Package Version 7.9.4.1.

Revenue Memorandum Circular No. 121-2023 announces the updated features and functionalities of the Online Registration and Update System (ORUS).

RR No. 15-Zamboanga City will conduct a Public Auction on Seized Properties on December 15, 2023 at 8:30 AM Zamboanga City Hall, Zamboanga City.

RR No. 17-Butuan City will hold a Public Auction of Seized Properties on December 18, 2023 at 9:00 AM to 5:00 PM at Kuya Dong's Events Catering Services, Bislig City, Surigao del Sur.

Revenue Memorandum Circular No. 120-2023 announces the availability, use and acceptance of Digital TIN ID.

Revenue Memorandum Order No. 36-2023 aligns the provisions of CHED and DepEd orders and amends RMO No. 11-2017 re: On-the-Job Training in the National and Regional Offices.

Revenue Memorandum Order No. 35-2023 prescribes the guidelines and procedures in the payment of individual consumer mobile phone subscription plan pursuant to the approved rationalization of communication expense allocated for BIR Officials.

Advisory on Electronic Invoicing/Receiving System (EIS) unavailability.



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The Strike Team of RR 1-Calasiao headed by RD Josephine Virtucio and Overall Coordinator ARD Rodel Buenaobra filed criminal charges last November 29 against 23 Chinese nationals and 102 factory workers and operations before the Department of Justice, Office of Provincial Prosecutor at Rosales, Pangasinan.

Lumagui: BIR Revenue Officer takes 8th Place in 2023 Bar Examinations.

2023 Client Support Forum conducted.

CIR Lumagui presents BIR priority programs in PIA press conference.

Lumagui: Digital TIN ID now available, no need to line up in Revenue District Offices.

Lumagui: BIR files criminal cases with an estimated tax liability of P1.8B against 69 Corporations, Corporate Officers & Accountants under its Run After Fake Transactions Program.

BIR surpasses collection target in October 2023 Collection grew by 47%.

BIR Commissioner Lumagui wins "Man of the Year" in Asia Leaders Award 2023, a year after his appointment.

Lumagui: \$400M ADB Loan Approval is a Vote of Confidence in BIR's Digitalization Program.



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**Internal Revenue Integrated System (IRIS):** IRIS is a web-based system that uses a modern platform, which was developed to serve as the BIR's central tool and repository to process taxpayer information.

**Quality Management System (QMS):** The ISO Certification of the Bureau's registration processes has been expanded in February 2021 to include 22 Revenue District Offices under 4 Revenue Regions.

**Oplan Kandado:** Suspension of business operations and temporary closure of non-compliant taxpayers.

**Tax Compliance Verification Drive:** Issuance of Reminder Letter to all business establishments during tax mapping operations.

**BIR Personnel Integrity Program:** Updates on Presidential Directives on Integrity Development Action Plan.