



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
National Office Building  
Quezon City

JAN 10 2024

REVENUE MEMORANDUM CIRCULAR NO. 4-2024

**SUBJECT :** Revised People's Freedom of Information Manual for the Bureau of Internal Revenue and Updated List of FOI Receiving Officers

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

This Circular is being issued to confirm the Bureau of Internal Revenue's consistent compliance and commitment to institutionalize Executive Order (EO) No. 2, s. 2016 also known as the Freedom of Information (FOI) Program.

In order to ensure full compliance and observance of the FOI Program, we are publishing herewith, for the information of the public, the Revised People's Freedom of Information Manual attached as Annex "1", the list of FOI Receiving Officers as of December 2023 attached as Annex "2", the One-Page FOI Manual attached as Annex "3", the BIR FOI Request Process Flowchart as Annex "4", and the List of Exceptions to the Right to Access of Information as Annex "5."

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.



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

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