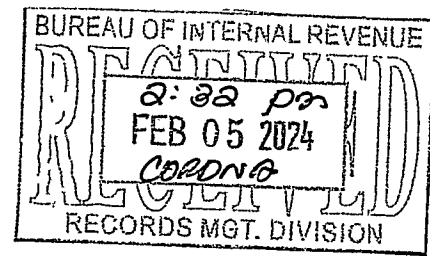




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
National Office Building  
Quezon City



January 18, 2024

REVENUE MEMORANDUM CIRCULAR No. 20-2024

**SUBJECT :** Lost One (1) Pad of Unused/Unissued BIR Form No. 2324 – Certificate of Availment

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

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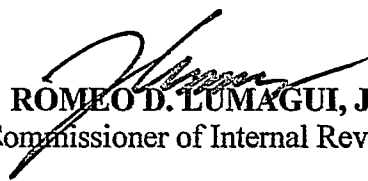
Notice is hereby given of the loss of one (1) pad of unused/unissued BIR Form No. 2324 – Certificate of Availment, bearing the following serial numbers:

**CAV200100000051 – CAV200100000100**

The abovementioned forms were reported as lost by Mr. Marlon M. Aquino, Statistician II, Office of the Regional Director, Revenue Region No. 16, Cagayan de Oro City, and have consequently been cancelled. All official transactions involving the use of said forms are therefore considered as INVALID.

Internal Revenue officials, employees and others concerned are requested to promptly notify this Office in the event that the aforesaid forms are found and to take the necessary measures to prevent the improper or fraudulent disposition or use of the same.



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

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