



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

28 FEB 2024

REVENUE REGULATIONS NO. 2-2024

**SUBJECT:** Prescribing the Policies and Guidelines for the Publication of Revenue Issuances and Other Information Materials of the Bureau of Internal Revenue Pursuant to Section 245(i) of the National Internal Revenue Code of 1997, as amended by Republic Act No. 11976, Otherwise Known as the "Ease of Paying Taxes Act".

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

**SECTION 1. Scope.** – Pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code of 1997 (Tax Code), as amended, in relation to Sections 40 and 47 of Republic Act (RA) No. 11976, otherwise known as the "Ease of Paying Taxes Act", these Regulations are hereby promulgated to implement Section 245(i) of the Tax Code, as amended by the said Act, which reads:

"SEC. 40. Section 245 of the National Internal Revenue Code of 1997, as amended, is hereby amended to read as follows:

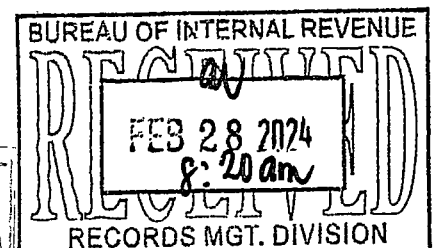
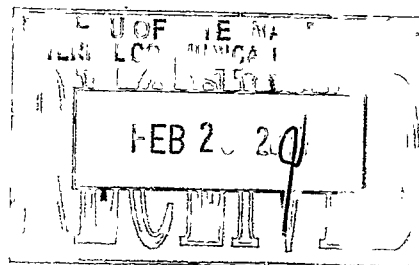
"SEC. 245. Specific Provisions to be Contained in Rules and Regulations. – The rules and regulations of the Bureau of Internal revenue shall, among other things, contain provisions specifying, prescribing or defining:

xxx

"(i) The manner in which tax returns, information and reports shall be prepared and reported and the tax collected and paid, as well as the conditions under which evidence of payment shall be furnished the taxpayer, and the preparation and publication of tax statistics, **AND PUBLICATION OF INFORMATION REQUIRED TO BE PUBLISHED PURSUANT TO ANY LAWS, RULES, AND REGULATIONS. FOR PURPOSES OF PUBLICATION, THE BUREAU OF INTERNAL REVENUE MAY MAKE USE OF ANY ELECTRONIC MEANS OF PUBLICATION IN THE OFFICIAL GAZETTE, OR ITS OFFICIAL WEBSITE;**"  
(Underscoring supplied)

**SECTION 2. Coverage.** – For purposes of these Regulations, the Bureau of Internal Revenue (BIR) revenue issuances and other information materials subject of these Regulations refer to the following:

1. Revenue Regulations;
2. Revenue Memorandum Circulars;
3. Revenue Memorandum Orders;



4. Other revenue issuances;
5. Classification of taxpayers including, but not limited to, top withholding agents;
6. Cannot be located (CBL) taxpayers;
7. Revised Schedules of Zonal Values;
8. List of seized, foreclosed and acquired properties for sale;
9. Notice of sale of seized, foreclosed and acquired properties;
10. Information materials such as, but not limited to, press releases, announcements/advisories and flyers; and
11. Other similar documents or materials that require publication.

(collectively, the BIR Issuances)

**SECTION 3. *Publication.*** — In line with the objective of modernization of tax administration and continuous enhancement of operational efficiency and effectiveness, the BIR may publish (electronically, or otherwise) the BIR Issuances to implement and/or clarify relevant tax laws, rules and regulations, through the following means:

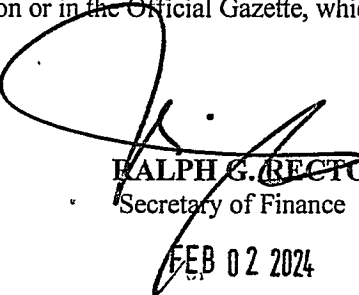
1. BIR's official website;
2. Official Gazette; or
3. Newspaper of general circulation.

**SECTION 4. *Applicability.*** — These Regulations shall apply prospectively in accordance with Section 51 of RA No. 11976.

**SECTION 5. *Repealing/Amendatory Clause.*** — Any rules and regulations, issuances or parts thereof inconsistent with the provisions of these Regulations are hereby repealed, amended or modified accordingly.

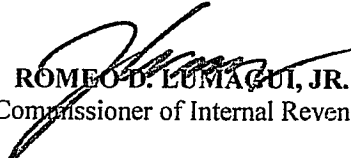
**SECTION 6. *Separability Clause.*** — If any of the provisions of these Regulations is subsequently declared unconstitutional, the validity of the remaining provisions hereof shall remain in full force and effect.

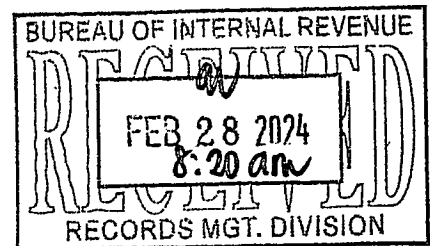
**SECTION 7. *Effectivity.*** — These Regulations shall take effect fifteen days following its publication in a newspaper of general circulation or in the Official Gazette, whichever comes first.

  
**RALPH G. RECTO**  
 Secretary of Finance  
 FEB 02 2024



Recommending Approval:

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



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