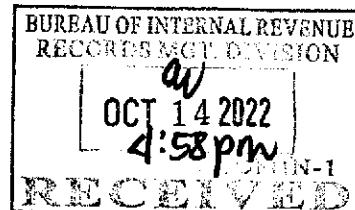




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



Date: October 6, 2022

REVENUE MEMORANDUM CIRCULAR NO. 136 - 2022

SUBJECT: Publishing Fiscal Incentives Review Board (FIRB) Resolution No. 026-2022-Extending the 70:30 Work-From-Home (WFH) Arrangement for Registered Business Enterprises (RBEs) in the Information Technology-Business Process Management (IT-BPM) Sector and Allowing the Transfer of Registration of Existing Business Enterprises in the IT-BPM to Board of Investments (BOI)

TO: All Internal Revenue Officials, Employees and Other Concerned

For the information of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is a copy of FIRB Resolution No. 026-22 which allowed the 30% of total work force to adopt WFH arrangement for IT-BPM RBEs within the ecozone or freeport zone, as a temporary measure under Rule 23 of the Corporate Recovery and Tax Incentives for Enterprises Act Implementing Rules and Regulations in view of Presidential Proclamation No. 57, s.2022, from September 13, 2022 until December 31, 2022.

It was further resolved in the said resolution that the affected RBEs in the IT-BPM sector may be allowed to transfer their registration to the BOI from the Investment Promotion Agency administering an economic zone or freeport zone where their project is located until December 31, 2022 to adopt 100% WFH.

All revenue officials, employees, and others concerned are hereby enjoined to give this Circular the widest dissemination and publicity as possible.

Lilia C. Guillermo
LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue

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