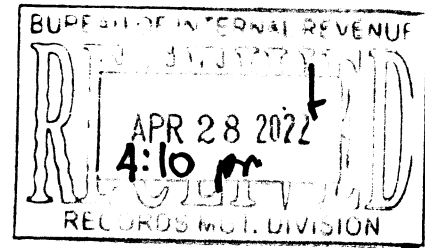




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



March 16, 2022

REVENUE MEMORANDUM CIRCULAR NO. 62-2022

SUBJECT : Publishing Full Text of COMELEC Resolutions in Connection with the May 9, 2022 National and Local Elections

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials and others concerned, attached is the letter dated January 23, 2022 from James B. Jimenez, Director IV of Education and Information Department, Commission on Elections and copies of the following COMELEC Resolutions in connection with the May 9, 2022 National and Local Elections, to wit:

1. **Resolution No. 10731** – GENERAL INSTRUCTIONS FOR THE BOARD OF CANVASSERS (BOC) ON THE CONSTITUTION, COMPOSITION AND APPOINTMENT; CONSOLIDATION/CANVASS; AND TRANSMISSION OF VOTES/CANVASS IN CONNECTION WITH THE 09 MAY 2022 NATIONAL AND LOCAL ELECTIONS;
2. **Resolution No. 10742** – IN THE MATTER OF THE ENFORCEMENT OF THE PROHIBITION AGAINST APPOINTMENT OR HIRING OF NEW EMPLOYEES; CREATION OR FILLING UP OF NEW POSITIONS; GIVING SALARY INCREASES; TRANSFER OR DETAIL OF CIVIL SERVICE EMPLOYEES; SUSPENSION OF ELECTIVE LOCAL OFFICIALS; AND FILING OF LEAVE OF ABSENCES OF LOCAL TREASURERS IN CONNECTION WITH THE MAY 9, 2022 NATIONAL AND LOCAL ELECTIONS; AND
3. **Resolution No. 10747** – RULES AND REGULATIONS ON PROHIBITION AGAINST RELEASE, DISBURSEMENT, OR EXPENDITURES OF PUBLIC FUNDS AND CONSTRUCTION OF PUBLIC WORKS, DELIVERY OF MATERIALS FOR PUBLIC WORKS, AND ISSUANCE OF TREASURY WARRANTS AND SIMILAR DEVICES (SECTION 261 (V), (W) OF THE OMNIBUS ELECTION CODE IN CONNECTION WITH THE MAY 9, 2022 SYNCHRONIZED NATIONAL AND LOCAL ELECTIONS.

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

By:

MARISSA O. CABREROS
Deputy Commissioner
Legal Group
Officer-in-Charge

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