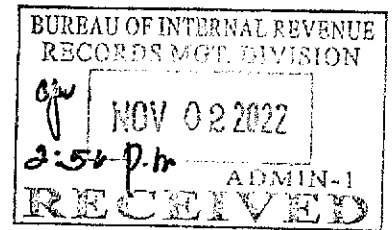




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
BIR National Office Building  
Diliman, Quezon City



Date: NOV 02 2022

**REVENUE MEMORANDUM CIRCULAR NO. 142 - 2022**

**SUBJECT:** Publishing the Full Text of Department of Trade and Industry (DTI) Memorandum Circular (MC) No. 22-19, s. 2022 Prescribing the Guidelines on the Registration with the Board of Investments (BOI) of Existing Registered Business Enterprises (RBEs) in the Information Technology Business Process Management (IT-BPM) Sector

**TO:** All Internal Revenue Officers and Other Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, attached is the DTI MC No. 22-19, s. 2022 dated October 18, 2022 prescribing the guidelines on the transfer of RBEs in the IT-BPM sector from their concerned Investment Promotion Agency administering economic or Freeport zone to BOI. This is in view of the Fiscal Incentives Review Board Resolution No. 026-22 dated September 14, 2022 which allows RBEs in the IT-BPM sector to transfer their registration to BOI to implement up to one hundred percent (100%) work-from-home (WFH) arrangements without their tax incentives being adversely affected.

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

*Lilia C. Guillermo*  
**LILIA CATRIS GUILLERMO**  
Commissioner of Internal Revenue

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