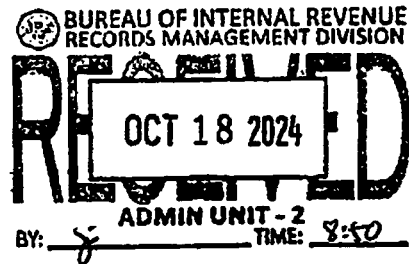




Bringing In Revenues
for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



October 11, 2024

REVENUE MEMORANDUM CIRCULAR NO. 114-2024

SUBJECT : Circularizing Department Order No. 072-2024 Revoking the Implementation of Department Order No. 062-2024 and Filing of Refund for Taxes Erroneously Paid

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officials and others concerned, attached herewith is the copy of Department Order (DO) No. 072-2024 dated September 30, 2024, revoking the implementation of DO No. 062-2024 and filing of refund for taxes erroneously paid as a result of the increase in zonal values of real properties in areas covered by DO No. 062-2024.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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