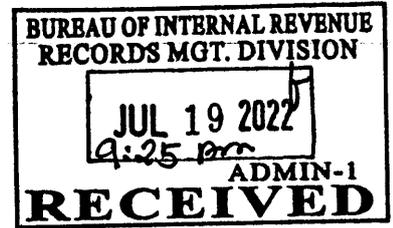




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



July 7, 2022

REVENUE MEMORANDUM CIRCULAR NO. 102-2022

SUBJECT : Publishing Fiscal Incentives Review Board (FIRB) Resolution No. 017-22 — Grant of Authority to Implement a 70:30 Work-from-Home (WFH) Arrangement for Registered Business Enterprises (RBEs) in the Information Technology- Business Process Management (IT-BPM) Sector

TO : All Internal Revenue Officers, Employees and Other Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, attached is **FIRB Resolution No. 017-22** (Annex A) which grants authority to implement a 70:30 WFH arrangement for IT-BPM RBEs, *i.e.*, the number of employees under a WFH arrangement shall not exceed thirty percent (30%) of the total workforce of the RBE, while the remaining seventy percent (70%) of the total workforce shall render work or service within the ecozone/freeport zone being administered by the Investment Promotion Agency with which the project/activity is registered, 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. 1218, s.2021, **from 01 April 2022 until 12 September 2022 only.**

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

This Circular shall take effect immediately.


LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue
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