REVENUE MEMORANDUM ORDER NO. 3-2024 issues on February 5, 2024 prescribes the Bureau of Internal Revenue's (BIR) Anti-Counterfeit and Anti-Piracy (ACAP) Policy.

All officials and employees holding permanent positions and those engaged or to be engaged by BIR through institutional or individual contracts of service, job order, or as consultants shall:

a. Use only royalty-free videos, images, and music on information and audio-visual materials for publication or public dissemination, Provided, that when necessary and/or unavoidable, non-royalty-free materials may be used subject to the payment of royalties or arrangement with the intellectual property owner, or, when allowed, application of the rules of statutory fair use;
b. Use only legitimate and/or licensed software in the performance of duties. Installation and use of the software should be authorized by the Information System Group (ISG);
c. Not use BIR devices, or personal devices allowed to be connected to BIR devices in accessing platforms promoting pirated materials, such as pirated soft wares, movies, music and books. To this end, the ISG shall block websites notoriously known for offering such materials.
d. In case there are promotional events, such as caravans or similar activities, incorporate in their event guidelines, or in their contract or agreement with participating companies, the prohibition on offering for sale or selling of pirated or counterfeit goods.
e. Post notices prohibiting counterfeit and pirated goods inside the BIR's premises and uphold respect for Intellectual Property Rights (IPR).
f. Exemplify respect for IPR at all times.

All officials and employees holding permanent positions and those engaged or to be engaged by BIR through institutional or individual contracts of service, job order, or as consultants are:

a. Prohibited from promoting, patronizing, selling, or offering for sale, counterfeit and pirated goods and services.
b. Directed to use only legitimate and/or licensed software in office-issued equipment. Installation and use of the software should be authorized by the ISG.
c. Further prohibited from bringing counterfeit and pirated goods into the BIR premises.

Willful infraction of the foregoing shall be reported to the Internal Investigation Division (IID) for National Office, or the Regional Investigation Division (RID) for Regional Offices. Non-compliance with the above provision shall be considered as Grave Misconduct and shall constitute a Grave Offence pursuant to Revenue Memorandum Order (RMO) No. 67-2010, an addendum to Revised Code of Conduct for Revenue Officials and Employees, as implemented by RMO No. 53-2010 dated June 11, 2010.