

**[BIR REVENUE MEMORANDUM ORDER NO. 38-
2014, December 05, 2014]**

**PRESCRIBING THE UNIFORM POLICIES AND GUIDELINES ON
THE IMPLEMENTATION OF CASH DISBURSEMENT FOR TAX
REFUNDS THRU THE TRUST RECEIPT FUND**

*Text Available at the Office of the National Administrative Register, U.P. Law
Complex, Diliman, Quezon City*

Adopted: 05 December 2014



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