

**[BIR REVENUE MEMORANDUM CIRCULAR NO. 9-
2013, January 29, 2013]**

**CLARIFYING THE TAXABILITY OF ASSOCIATION DUES,
MEMBERSHIP FEES, AND OTHER ASSESSMENTS/CHARGES
COLLECTED BY HOMEOWNERS' ASSOCIATIONS**

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



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