

**[BIR REVENUE MEMORANDUM CIRCULAR NO. 3-
2013, January 08, 2013]**

**CLARIFYING CERTAIN PROVISIONS OF REVENUE REGULATIONS
NO. 17-2012 IMPLEMENTING THE PROVISIONS OF REPUBLIC
ACT NO. 10351 AS WELL AS THE PROVISIONS OF REVENUE
MEMORANDUM CIRCULAR NO. 90-2012 PROVIDING THE INITIAL
TAX CLASSIFICATIONS OF ALCOHOL AND TOBACCO PRODUCTS**

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



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