

[BIR REVENUE MEMORANDUM CIRCULAR NO. 5-2013, January 08, 2013]

PUBLISHING THE FULL TEXT OF JOINT CIRCULAR NO. 5-2012 DATED OCTOBER 31, 2012 OF THE DEPARTMENT OF FINANCE (DOF), DEPARTMENT OF BUDGET AND MANAGEMENT (DBM) AND BUREAU OF CUSTOMS (BOC) ENTITLED JOINT GUIDELINES IMPLEMENTING THE SPECIAL PROVISION OF THE GENERAL APPROPRIATIONS ACT ON VAT REFUNDS IN IMPORTATION

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



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