

**[BIR REVENUE MEMORANDUM CIRCULAR NO. 16-
2013, February 08, 2013]**

**CLARIFYING THE TAX IMPLICATIONS AND RECORDING OF
DEPOSITS/ADVANCES FOR EXPENSES RECEIVED BY TAXPAYERS
NOT COVERED BY REVENUE MEMORANDUM CIRCULAR NO. 89-
2012**

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



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