

**[BIR REVENUE MEMORANDUM CIRCULAR NO. 37-
2013, April 25, 2013]**

**PUBLISHING THE FULL TEXT OF THE DEPARTMENT ORDER NO.
17-2013 DATED APRIL 11, 2013 OF THE DEPARTMENT OF
FINANCE**

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



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