

**[BIR REVENUE MEMORANDUM CIRCULAR NO. 2-
2013, December 28, 2012]**

**CLARIFYING CERTAIN PROVISIONS OF REVENUE REGULATIONS
NO. 12-2012 ON THE DEDUCTIBILITY OF DEPRECIATION
EXPENSES AS IT RELATES TO PURCHASE OF VEHICLES AND
OTHER EXPENSES RELATED THERETO, AND THE INPUT TAXES
ALLOWED THEREFOR**

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



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