

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 20-2011, May 13, 2011 ]**

**SPECIAL TREATMENT OF FRINGE BENEFITS UNDER SECTION 2.33 OF REVENUE REGULATIONS NO. 3-98, AS LAST AMENDED BY REVENUE REGULATIONS NO. 5-2011**

In implementing Section 2.33 of Revenue Regulations (RR) No. 3-98 as last amended by RR 5-2011 with respect to the Special Treatment of Fringe Benefits, the income tax and withholding tax on compensation income referred to under Section 2 of RR 5-2011 shall refer to fringe benefits tax.

All concerned are hereby enjoined to be guided accordingly and to give this Circular as wide a publicity as possible.

Adopted: 13 May 2011

(SGD.) KIM JACINTO-HENARES  
*Commissioner of Internal Revenue*



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