

**[BIR REVENUE MEMORANDUM ORDER NO. 7-
2013, March 12, 2013]**

**PRESCRIBING THE ENDORSEMENT OF FRAUD CASES
DISCOVERED IN THE PROCESSING AND ISSUANCE OF
CERTIFICATES AUTHORIZING REGISTRATION (CARs) AND TAX
CLEARANCES (TCLs); AND AMENDING THE MANNER AND
PROCEDURES IN THE ISSUANCE OF CARs AND TCLs FOR
TRANSACTIONS OR TRANSFERS WITHIN THE AREA OF
JURISDICTION OF REVENUE REGION NO. 1**

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



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