

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 41-  
2013, April 17, 2013 ]**

**PUBLISHING THE FULL TEXT OF IMPLEMENTING RULES AND  
REGULATIONS OF REPUBLIC ACT NO. 10165, OTHERWISE  
KNOWN AS THE FOSTER CARE ACT OF 2012**

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



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