

**[BIR REVENUE MEMORANDUM CIRCULAR NO. 40-
2013, May 02, 2013]**

**CIRCULARIZING THE FULL TEXT OF REPUBLIC ACT 10378
ENTITLED "AN ACT RECOGNIZING THE PRINCIPLE OF
RECIPROCITY AS BASIS FOR THE GRANT OF INCOME TAX
EXEMPTIONS TO INTERNATIONAL CARRIERS AND
RATIONALIZING OTHER TAXES IMPOSED THEREON BY
AMENDING SECTIONS 28(A)(3)(A), 109, 118 AND 236 OF THE
NATIONAL INTERNAL REVENUE CODE (NIRC), AS AMENDED,
AND FOR OTHER PURPOSES"**

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



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