

**[BIR MEMORANDUM CIRCULAR NO. 12-2010,
February 11, 2010]**

**CIRCULARIZING THE FULL TEXT OF JOINT RULES AND
REGULATION IMPLEMENTING ARTICLES 60, 61 AND 144 OF
REPUBLIC ACT NO. 9520, OTHERWISE KNOWN AS THE
"PHILIPPINE COOPERATIVE CODE OF 2008" IN RELATION TO RA
NO. 8424 OF THE NATIONAL INTERNAL REVENUE CODE, AS
AMENDED***

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

Adopted: 11 February 2010



Source: Supreme Court E-Library

This page was dynamically generated by the E-Library Content Management System (E-LibCMS)