

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 46-  
2008, February 01, 2008 ]**

**CLARIFICATION OF ISSUES CONCERNING COMMON CARRIERS  
BY AIR AND THEIR AGENTS RELATIVE TO THE REVENUE AND  
RECEIPT FROM TRANSPORT OF PASSENGERS, GOODS/CARGOES  
AND MAIL, AND FROM EXCESS BAGGAGE**

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

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