## [ BIR REVENUE MEMORANDUM ORDER NO. 40-2007, December 07, 2007 ]

## FURTHER AMENDING PERTINENT PROVISIONS OF REVENUE MEMORANDUM ORDER (RMO) NO. 57-2000, AS AMENDED BY RMO 20-2002 AND RMO 35-2007, RELATIVE TO THE EFFECT OF LIFTING OF CLOSURE ORDER\*

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



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