

## REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE

National Office Building Quezon City



REVENUE MEMORANDUM CIRCULAR NO. 135 - 2024

SUBJECT

:

Circularizing Republic Act No. 12066, Entitled "An Act Amending Sections 27, 28, 32, 34, 57, 106, 108, 109, 112, 135, 237, 237-A, 269, 292, 293, 294, 295, 296, 297, 300, 301, 308, 309, 310, and 311, and Adding New Sections 135-A, 295-A, 296-A, and 297-A of the National Internal Revenue Code of 1997, as Amended, and for

Other Purposes"

TO

All Internal Revenue Officers, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is the copy of Republic Act No. 12066, entitled "An Act Amending Sections 27, 28, 32, 34, 57, 106, 108, 109, 112, 135, 237, 237-A, 269, 292, 293, 294, 295, 296, 297, 300, 301, 308, 309, 310, and 311, and Adding New Sections 135-A, 295-A, 296-A, and 297-A of the National Internal Revenue Code of 1997, as Amended, and for Other Purposes."

All internal revenue officers and employees are hereby enjoined to give this Circular as wide a publicity as possible



**ROMEO'D. LUMAQOI, JR.** Compassioner of Internal Revenue

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