REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

December 28, 2017

REVENUE MEMORANDUM CIRCULAR NO. 104-2017

SUBJECT: Circularizing Copy of Republic Act No. 10963 (Tax Reform for Acceleration and Inclusion [TRAIN] Act) and President Duterte’s VETO Message to the TRAIN Act

TO: All Internal Revenue Officers and Others Concerned


All concerned are hereby enjoined to be guided accordingly and to give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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