REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
2:55 P.M.
JAN 22 2015
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January 5, 2015

REVENUE MEMORANDUM CIRCULAR NO. 5-2015

SUBJECT: Publishing the Full Text of Presidential Administrative Order No. 45 Dated November 28, 2014, Entitled "Revoking Letter of Instruction No. 1479, Series of 1985"

TO : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all concerned, quoted hereunder is the full text of Presidential Administrative Order No. 45 dated November 28, 2014:

"MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

ADMINISTRATIVE ORDER NO. 45

REVOKING LETTER OF INSTRUCTION NO. 1479, SERIES OF 1985

WHEREAS, Letter of Instruction No. 1479, issued 11 September 1985, prohibited the use and importation of airline tickets issued outside the Philippines for international air transportation of passengers originating in the Philippines; and

WHEREAS, technological advances as well as changes in related laws have rendered the ban on the importation of such airline tickets obsolete and inconsistent with promotion and facilitation of travel.

NOW, THEREFORE, I BENIGNO S. AQUINO III, President of the Philippines, by virtue of the powers vested in me by law, do hereby revoke Letter of Instruction No. 1479 issued 11 September 1985.

This Administrative Order shall take effect immediately upon its publication in a newspaper of general circulation.

Done, in the City of Manila, this 28th day of November in the year of our Lord, Two Thousand and Fourteen.

JAN 2[illegible] 2015
[illegible]:53 A.M.

By the President:

(Sgd) **PAQUITO N. OCHOA, JR.**
Executive Secretary"

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

KIM S. JACINTO - HENARES
Commissioner of Internal Revenue

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