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

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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December 18, 2017

**REVENUE MEMORANDUM CIRCULAR NO. 5-2018**

**SUBJECT: Publishing the Full Text of Memorandum Circular No. 36 dated November 29, 2017, Entitled "REMINDING ALL GOVERNMENT OFFICES, AGENCIES, AND INSTRUMENTALITIES, INCLUDING GOVERNMENT-OWNED OR –CONTROLLED CORPORATIONS, STATE UNIVERSITIES AND COLLEGES, AND LOCAL GOVERNMENT UNITS, TO COMPLY WITH THE PROVISIONS OF REPUBLIC ACT NO. 9184 REQUIRING PUBLICATION OF PROCUREMENT NOTICES IN THEIR RESPECTIVE WEBSITES"**

**TO : All Internal Revenue Officials, Employees and Others Concerned**

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For the information and guidance of all internal revenue officials and others concerned, attached is the letter dated December 1, 2017 from Atty. Concepcion Zeny E. Ferrolino-Enad, Director III of Malacañang Records Office and a certified copy of Memorandum Circular No. 36 dated November 29, 2017, entitled "REMINDING ALL GOVERNMENT OFFICES, AGENCIES, AND INSTRUMENTALITIES, INCLUDING GOVERNMENT-OWNED OR –CONTROLLED CORPORATIONS, STATE UNIVERSITIES AND COLLEGES, AND LOCAL GOVERNMENT UNITS, TO COMPLY WITH THE PROVISIONS OF REPUBLIC ACT NO. 9184 REQUIRING PUBLICATION OF PROCUREMENT NOTICES IN THEIR RESPECTIVE WEBSITES".

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

**CAESAR R. DULAY**
Commissioner of Internal Revenue

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