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

February 9, 2009

REVENUE MEMORANDUM CIRCULAR No. 9-2009

SUBJECT : Circularizing the Full Text of Department Order No. 4-09 dated January 5, 2009 entitled **"Lifting of the Suspension of Effectivity of Department Order Nos. 35-05 and 36-05"**

TO : All Internal Revenue Officers, Employees and Others Concerned

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For the information and guidance of all internal revenue officials, employees, and others concerned, quoted hereunder is the full text of Department Order No. 4-09 dated January 5, 2009 lifting the suspension of Department Order Nos. 35-05 and 36-05 which implemented the revised schedule of zonal values of real properties in the City of San Fernando (2nd revision) and in the Municipalities of Apalit, Arayat, Bacolor, Candaba, Floridablanca, Guagua, Lubao, Mabalacat, Macabebe, Magalang, Masantol, Mexico, Minalin, San Luis, San Simon, Sta. Ana, Sta. Rita, Sto. Tomas & Sasmuan under the jurisdiction of Revenue District Office No. 21 (San Fernando City, Pampanga) Revenue Region No. 4 (San Fernando City, Pampanga) for Internal Revenue Tax Purposes, to wit:

DEPARTMENT ORDER NO. 4-09
January 5, 2009

SUBJECT : LIFTING OF THE SUSPENSION OF EFFECTIVITY OF DEPARTMENT ORDER NOS. 35-05 AND 36-05

TO **:** All Internal Revenue Officers and Others Concerned

Upon recommendation of the Commissioner of Internal Revenue, the suspension of the effectivity of Department Order Nos. 35-05 and 36-05 pursuant to Department Order No. 38-06 is hereby **LIFTED.** Accordingly, it is directed that Department Order Nos. 35-05 and 36-05 be immediately implemented.

All orders and other issuances inconsistent herewith are hereby repealed or modified accordingly.

This Order shall take effect immediately.

(Original Signed)
MARGARITO B. TEVES
Secretary of Finance

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

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue