REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

OCT 17 2023

REVENUE MEMORANDUM CIRCULAR NO. 113-2023

SUBJECT : *Circularizing the Implementing Rules and Regulations of the Maharlika Investment Fund Act of 2023 (Republic Act No. 11954).*

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

For the information and guidance of all internal revenue official, employees, and others concerned, attached as Annex "A" hereof is the copy of the Implementing Rules and Regulations of the Maharlika Investment Fund Act of 2023 (Republic Act No. 11954).

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

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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