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

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# REVENUE MEMORANDUM CIRCULAR NO. 128 - 2020

**SUBJECT** : **Circularizing Joint Memorandum Circular (JMC) No. 003.2020 Implementing Rules and Regulations of Heated Tobacco Products and Vapor Products as Prescribed by Republic Act (RA) Nos. 11346 and 11467**

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

For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith as Annex "A" is the Joint Memorandum Circular (JMC) between the Department of Finance, Department of Health, Department of Budget and Management, Bureau of Internal Revenue and Philippine Health Insurance Corporation to implement the provisions of Section 17 of RA No. 11346 and Section 12 of RA No. 11467.

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

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

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/HREA, LTS-Excise/bsm/gtr