Bringing In Revenues
for Nation-Building

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

BAGONG PILIPINAS

REVENUE MEMORANDUM CIRCULAR NO. 135 - 2024

SUBJECT : **Circularizing Republic Act No. 12066, Entitled "An Act Amending Sections 27, 28, 32, 34, 57, 106, 108, 109, 112, 135, 237, 237-A, 269, 292, 293, 294, 295, 296, 297, 300, 301, 308, 309, 310, and 311, and Adding New Sections 135-A, 295-A, 296-A, and 297-A of the National Internal Revenue Code of 1997, as Amended, and for Other Purposes"**

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, attached as Annex "A" hereof is the copy of **Republic Act No. 12066**, entitled "**An Act Amending Sections 27, 28, 32, 34, 57, 106, 108, 109, 112, 135, 237, 237-A, 269, 292, 293, 294, 295, 296, 297, 300, 301, 308, 309, 310, and 311, and Adding New Sections 135-A, 295-A, 296-A, and 297-A of the National Internal Revenue Code of 1997, as Amended, and for Other Purposes.**"

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

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

KI - CDM

DEC 18 2024

3:10pm