REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

February 28, 2017

REVENUE MEMORANDUM CIRCULAR NO. 18-2017

SUBJECT : Circularizing Memorandum No. 008-2017 dated February 24, 2017 Regarding Issuance of Certificate of Tax Exemption (CTE) to Service Cooperatives.

TO : All Internal Revenue Officials, 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 Memorandum No. 008-2017 dated February 24, 2017 regarding the issuance of Certificate of Tax Exemption (CTE) to Service Cooperatives.

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

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue

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