REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City

BUREAU OF INTERNAL REVENUE
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REVENUE MEMORANDUM CIRCULAR No. 28-2023

SUBJECT : Circularizing Republic Act No. 11898, Otherwise Known as the "Extended Producer Responsibility Act of 2022" and its Implementing Rules and Regulations

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

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For the information and guidance of all internal revenue official, employees, and others concerned, attached as Annex "A" hereof is the copy of Republic Act No. 11898, entitled "An Act Institutionalizing the Extended Producer Responsibility on Plastic Packaging Waste, Amending for this Purpose Republic Act No. 9003, Otherwise Known As The Ecological Solid Waste Management Act Of 2000", Otherwise Known as the "Extended Producer Responsibility Act of 2022" and as Annex "B" is the copy of DENR Administrative Order No. 2023-02, dated January 24, 2023, with the subject "Implementing Rules and Regulations of Republic Act No. 11898".

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
004131

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