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

May 26, 2004

REVENUE MEMORANDUM CIRCULAR NO. 40 - 2004

SUBJECT : Circularizing the full text of Department Order No. 17-04 GUIDELINES TO IMPLEMENT THE REGISTRATION OF BARANGAY MICRO BUSINESS ENTERPRISES AND THE AVAILMENT OF TAX INCENTIVES UNDER R.A. 9178, OTHERWISE KNOWN AS THE "BARANGAY MICRO BUSINESS ENTERPRISES (BMBEs) ACT OF 2002"

TO : All Internal Revenue Officers, Employees and others Concerned

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For the information and guidance of all internal revenue officers, employees and others concerned, attached is the full text of Department Order No. 17-04 GUIDELINES TO IMPLEMENT THE REGISTRATION OF BARANGAY MICRO BUSINESS ENTERPRISES AND THE AVAILMENT OF TAX INCENTIVES UNDER R. A. 9178, OTHERWISE KNOWN AS THE "BARANGAY MICRO BUSINESS ENTERPRISES (BMBEs) ACT OF 2002".

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

(Original signed)
GUILLERMO L. PARAYNO
Commissioner of Internal Revenue