REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
Quezon City

September 12, 2005

REVENUE MEMORANDUM CIRCULAR No. 46-2005

SUBJECT : Prescribing the Guidelines on the Proper Treatment of Shares of Stock Disposed of in the Stock Exchange

TO : The Philippine Stock Exchange, Internal Revenue Officers and Employees and All Others Concerned

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The effectivity of Revenue Memorandum Circular No. 43-2005 is hereby suspended until further notice effective immediately.

(Original Signed)
JOSE MARIO C. BUÑAG
OIC, Commissioner of Internal Revenue