REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Sept 14, 2009

REVENUE MEMORANDUM CIRCULAR NO.53-2009

SUBJECT : Circularizing the full text of Department Administrative Order No. 11, Series of 2008, Further Amending Certain Provisions of Department of Trade Administrative Order No. 80, Series of 1982, as Amended, Implementing Act 3883, as Amended (also known as the Business Name Law).

TO : All Internal Revenue Officers, Employees, Taxpayers 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 Administrative Order No. 11, Series Of 2008, Further Amending Certain Provisions Of Department Of Trade Administrative Order No. 80, Series Of 1982, As Amended, Implementing Act No. 3883, As Amended, Also Known As The "Business Name Law".**

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

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner OF Internal Revenue