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

October 12, 2005

REVENUE MEMORANDUM CIRCULAR NO. 56-2005

SUBJECT: Revocation of Revenue Memorandum Circular No. 43-2005 Pertaining to 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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After due consideration of the concerns put forward by the industry and in line with the power of the Commissioner to revoke, modify, reverse rulings, opinions or circulars issued by the Bureau of Internal Revenue, Revenue Memorandum Circular No. 43-2005 is hereby revoked with finality.

This Circular shall take effect immediately.

All internal revenue officers and others concerned are enjoined to give this Circular as wide as publicity as possible.

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