REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

October 6, 2017

REVENUE MEMORANDUM CIRCULAR NO. 93-2017

SUBJECT: Circularizing the Letter issued by the Microfinance NGO Regulatory Council in relation to the implementation of Revenue Regulations (RR) No. 3-2017 implementing the tax provisions of Republic Act (RA) No. 10693, otherwise known as the "MICROFINANCE NGOs ACT"

TO: All Internal Revenue Officers and Others Concerned

For the information and guidelines of all internal revenue officers, employees and others concerned, we are publishing herein the **Letter from the Microfinance NGO Regulatory Council Advisory**[1] on the Transitory Accreditation of Micro-Finance Non-Government Organization (MICROFINANCE NGO) dated 9 August 2017 issued by Ms. Teresita J. Herbosa, Chairperson of the MICROFINANCE NGO Regulatory Council including the Updated List of MICROFINANCE NGOs[2] with Certificate of No Derogatory Information.

All concerned are hereby enjoined to be guided accordingly and to give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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RECORDS MGT. DIVISION
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[1] Annex "A"
[2] Annex "A-1"