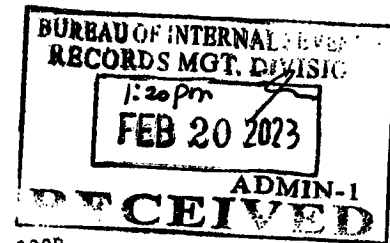




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



Date: 20 FEB 2023

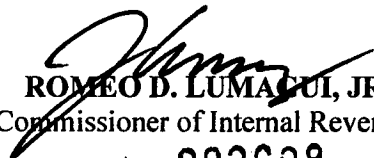
REVENUE MEMORANDUM CIRCULAR NO. 25- 2023

SUBJECT: Circularizing Republic Act No. 11314, entitled "AN ACT INSTITUTIONALIZING THE GRANT OF STUDENT FARE DISCOUNT PRIVILEGES ON PUBLIC TRANSPORTATION AND FOR OTHER PURPOSES"

TO: All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is the copy of Republic Act No. 11314, entitled "AN ACT INSTITUTIONALIZING THE GRANT OF STUDENT FARE DISCOUNT PRIVILEGES ON PUBLIC TRANSPORTATION AND FOR OTHER PURPOSES".

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


ROMEO D. LUMACUI, JR.
Commissioner of Internal Revenue

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