



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

October 4, 2019

REVENUE MEMORANDUM CIRCULAR NO. 109-2019

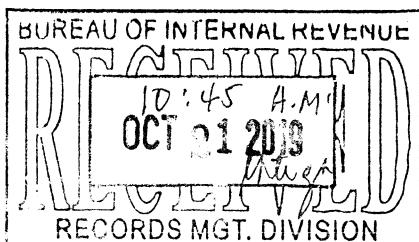
SUBJECT: Publishing the Full Text of Several Presidential Issuances

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials and others concerned, attached is the letter dated September 24, 2019 from Atty. Concepcion Zeny E. Ferrolino-Enad, Director IV of Malacañang Records Office and certified copies of the following Presidential Issuances, to wit:

1. Republic Act No. 11448 which was approved on August 28, 2019 entitled "**AN ACT EXPANDING ACCESS TO EDUCATIONAL SERVICES THROUGH THE ESTABLISHMENT AND ADMINISTRATION OF TRANSNATIONAL HIGHER EDUCATION, AND APPROPRIATING FUNDS THEREFOR**".
2. Republic Act No. 11450 which was approved on August 28, 2019 entitled "**AN ACT CREATING A BARANGAY IN THE CITY OF DASMARIÑAS, PROVINCE OF CAVITE TO BE KNOWN AS BARANGAY VICTORIA REYES**".

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



Caesar R. Dulay
CAESAR R. DULAY
Commissioner of Internal Revenue
029982

