



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

December 14, 2017

REVENUE MEMORANDUM CIRCULAR NO. 8-2018

**SUBJECT:** Publishing the Full Text of Memorandum Circular No. 35 dated November 22, 2017, Entitled "CLARIFYING AND REINFORCING EXISTING RULES AND REGULATIONS ON FOREIGN TRAVEL AUTHORITIES, TRAVEL ENTITLEMENTS, AND TRAVEL TAX EXEMPTIONS, WHICH REQUIRE THE APPROVAL OF THE OFFICE OF THE PRESIDENT"

**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 November 24, 2017 from Atty. Concepcion Zeny E. Ferrolino-Enad, Director III of Malacañang Records Office and a certified copy of Memorandum Circular No. 35 dated November 22, 2017, entitled "CLARIFYING AND REINFORCING EXISTING RULES AND REGULATIONS ON FOREIGN TRAVEL AUTHORITIES, TRAVEL ENTITLEMENTS, AND TRAVEL TAX EXEMPTIONS, WHICH REQUIRE THE APPROVAL OF THE OFFICE OF THE PRESIDENT".

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

**CAESAR R. DULAY**  
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

4:55 P.M.  
JAN 16 2018

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