

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

January 22, 2010

REVENUE MEMORANDUM CIRCULAR NO. 11-2010

Subject : Circularizing the full text of COMELEC Resolution No. 8737 dated December 29, 2009

To : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, attached is the full text of **COMELEC Resolution No. 8737, dated December 29, 2009**, “*In the matter of the enforcing the prohibitions against appointment or hiring of new employees, creating or filling of new positions, giving any salary increase or transferring or detailing any officer or employee in the Civil Service and suspension of elective local officials, in connection with the May 10, 2010 National and Local Elections*”.

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

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue