

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

April 02, 2008

**REVENUE MEMORANDUM CIRCULAR NO. 29-2008**

**SUBJECT:** Publishing the Full Text of Department Order No. 11-08 dated March 18, 2008 , "Clarification on the Last Day for Availing of the Benefits Under Republic Act No. 9480, Otherwise Known as, The Tax Amnesty Act of 2007"

**TO:** All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all internal revenue officers, employees and others concerned, quoted hereunder is the full text of Department Order No. 11-08 dated March 18, 2008 issued by the Secretary of Finance regarding the "Clarification on the Last Day for Availing of the Benefits Under Republic Act No. 9480, Otherwise Known as, The Tax Amnesty Act of 2007"

**"DEPARTMENT ORDER NO. 11-08**  
*March 18, 2008*

*Clarification on the last day for availing of the  
benefits under Republic Act No. 9480, otherwise  
known as, The Tax Amnesty Act of 2007*

*Section 2 of Republic Act No. 9480, otherwise known as, The Tax Amnesty Act of 2007 provides that the amnesty tax shall be paid "within six months from the effectivity of the IRR".*

*Furthermore, Sections 3 & 4, Chapter 2, Book IV of the Administrative Code of 1987 (Executive Order No. 292) pertaining to filing and effectivity of administrative rules and regulations provide that every agency shall file with the University of the Philippines Law Center (UPLC), three (3) certified copies of every rule adopted by it, and each*

*rule shall become effective fifteen (15) days from the date of filing with the UPLC. The Supreme Court has also ruled that pursuant to the above provisions of the Administrative Code of 1987 publication and filing with the UPLC is required before implementing rules and regulations become effective (Philippine Association of Service Exporters, Inc. v. Torres, 212 SCRA 305 [(1992] ).*

*Based on the certification by the UP Law Center, Office of the National Administrative Register (UPLC-ONAR), the Bureau has learned that the copy of DOF Department Order No. 29-07, dated August 15, 2007, implementing the provisions of R.A. No. 9480, was filed with the UPLC-ONAR only last October 23, 2007. Thus, D.O. No. 29-07 became effective 15 days from October 23 or on November 7, 2007.*

*In view of all the foregoing, it is hereby clarified that the effectivity of DOF Department Order No. 29-07 commenced on November 7, 2007 and the last day for availing of the benefits of the amnesty shall be six (6) months from November 7, 2007 or on May 5, 2008.*

*This order shall take effect immediately.*

*DONE in the City of Manila, Philippines this 31st day of March 2008.*

(Signed)  
**MARGARITO B. TEVES**  
Secretary of Finance"

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

(Original Signed)  
**LILIAN B. HEFTI**  
Commissioner of Internal Revenue