



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

November 23, 2020

REVENUE MEMORANDUM CIRCULAR NO. 129-2020

**SUBJECT:** Publishing the Full Text of the Memorandum of Agreement between the Bureau of Internal Revenue and the Maritime Industry Authority (MARINA)

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

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For the information and guidance of all concerned, attached is the full text of the Memorandum of Agreement between the Bureau of Internal Revenue and Maritime Industry Authority.

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

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

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