



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

Date: DEC 04 2019

REVENUE MEMORANDUM CIRCULAR NO. 132-2019

**SUBJECT:** Circularizing Republic Act No. 11186, entitled “An Act Converting the Northwestern Mindanao State College of Science and Technology (NMSCST) in the City of Tangub, Province of Misamis Occidental into a State University of Northwestern Mindanao (UNM) and Appropriating Funds Therefor”

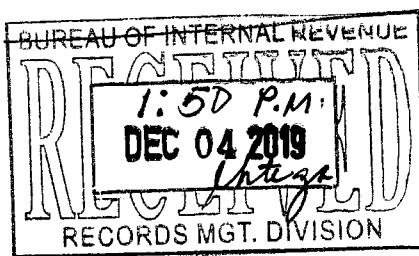
**TO:** All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex “A” hereof is the copy of Republic Act No. 11186, entitled “An Act Converting the Northwestern Mindanao State College of Science and Technology (NMSCST) in the City of Tangub, Province of Misamis Occidental into a State University of Northwestern Mindanao (UNM) and Appropriating Funds Therefor”.

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

CAESAR R. DULAY  
*Commissioner of Internal Revenue*

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