

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

April 25, 2013

**REVENUE MEMORANDUM CIRCULAR NO. 35-2013**

**SUBJECT :** Publishing the Full Text of the Department Order No. 18-2013 dated April 16, 2013 of the Department of Finance on the Amendment of Section 12 of Department Order No. 03-08 Entitled “Rules and Regulations to Implement Republic Act 9400, An Act Amending Republic Act 7227, Otherwise Known as the Bases Conversion and Development Act of 1992, and for Other Purposes.”

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

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For the information and guidance of all concerned, quoted hereunder is the full text of the Department Order No. 18-2013 dated April 16, 2013 of the Department of Finance:

“Republic of the Philippines  
DEPARTMENT OF FINANCE  
Roxas Boulevard Corner Pablo Ocampo, Sr. Street  
Manila 1004

**DEPARTMENT ORDER NO. 18-2013**  
April 16, 2013

**AMENDMENT OF SECTION 12 OF DEPARTMENT ORDER NO. 03-08 ENTITLED “RULES AND REGULATIONS TO IMPLEMENT REPUBLIC ACT 9400, AN ACT AMENDING REPUBLIC ACT 7227, OTHERWISE KNOWN AS THE BASES CONVERSION AND DEVELOPMENT ACT OF 1992, AND FOR OTHER PURPOSES.”**

SECTION 1. Section 12 of DOF Department Order No. 03-08 is hereby amended to read as follows:

“Section 12. Availment of Incentives. - It is understood that henceforth, registered Ecozone and Freeport Enterprises already availing of the incentives and benefits under RA 9400 in accordance

with these rules, shall be expressly disqualified from availing of the incentives and benefits defined and/or granted under other laws, rules and regulations. Qualified enterprises already enjoying incentives under other preferential regimes should have their registrations thereunder cancelled before they may subsequently avail of the benefits provided under RA 9400.”

**SECTION 2.** Repealing Clause. All orders, circulars, memoranda, and other issuances, or parts thereof, which are inconsistent with this Department Order, are hereby repealed or modified accordingly.

**SECTION 3.** Effectivity. This Department Order shall take effect fifteen days after its publication in the Official Gazette or in two newspapers of general circulation.

(Original Signed)  
**CESAR V. PURISIMA**  
Secretary”

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

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue