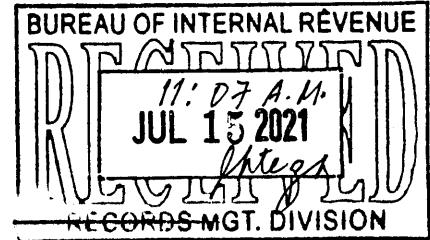




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City



June 30, 2020

**REVENUE MEMORANDUM CIRCULAR NO. 84-2021**

**SUBJECT: Circularizing Executive Order No. 138 titled “Full Devolution of Certain Functions of the Executive Branch to Local Governments, Creation of a Committee on Devolution, and for Other Purposes”**

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

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For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith is a copy of Executive Order No. 138 titled “Full Devolution of Certain Functions of the Executive Branch to Local Governments, Creation of a Committee on Devolution, and for Other Purposes.”

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

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

**044037**

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