



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

Quezon City

July 5, 2021

**REVENUE MEMORANDUM CIRCULAR NO. 86-2021**

**SUBJECT : Circularizing Memorandum of Agreement on Information Exchange and Reconciliation between Department of Energy, Bureau of Customs and Bureau of Internal Revenue**

**TO : All Internal Revenue Officers and Others Concerned**

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For the information and guidance of all internal revenue officials, employees and others concerned, attached is the full text of Memorandum of Agreement on Information Exchange and Reconciliation between Department of Energy, Bureau of Customs and Bureau of Internal Revenue.

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

**CAESAR R. DULAY**

Commissioner of Internal Revenue

**044035**

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/HREA,LTS-EXCISE/bsm/gtr

