

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

February 15, 2012

**REVENUE MEMORANDUM CIRCULAR No. 6-2012**

**SUBJECT :** Circularizing Section 19 of Republic Act. No. 9679 known as the “Home Development Mutual Fund Law of 2009”

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

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For the information and guidance of all concerned, Revenue Memorandum Circular (RMC) No. 43-2011 dated September 28, 2011 shall appropriately refer to “Home Development Mutual fund Law of 2009” instead of “Human Development Mutual Fund Law of 2009”. RMC 43-2011 and this current RMC shall both refer to Section 19 of Republic Act No. 9679.

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

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

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