



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

OCT 18 2021

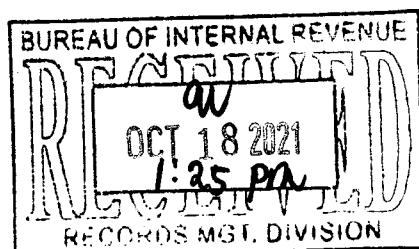
REVENUE MEMORANDUM CIRCULAR NO. 107-2021

SUBJECT : Circularizing Republic Act No. 11590 Entitled "An Act Taxing Philippine Offshore Gaming Operations, Amending for the Purpose Sections 22, 25, 27, 28, 106, 108, and Adding New Sections 125-A and 288(G) of the National Internal Revenue Code of 1997, as Amended, and for Other Purposes"

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith, as Annex "A" is the copy of Republic Act No. 11590 entitled "An Act Taxing Philippine Offshore Gaming Operations, Amending for the Purpose Sections 22, 25, 27, 28, 106, 108, and Adding New Sections 125-A and 288(G) of the National Internal Revenue Code of 1997, as Amended, and for Other Purposes".

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

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