



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

December 9, 2019

REVENUE MEMORANDUM CIRCULAR NO. 138-2019

SUBJECT: Publishing the full text of the Department of Agriculture's Administrative Circular No. 08, Series of 2019 re: The Implementing Rules and Regulations (IRR) of RA No. 11321 entitled "An Act Instituting the Farmers and Fisherfolk Enterprise Development Program of the Department of Agriculture", otherwise known as "The Sagip Saka Act"

TO: All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials and others concerned, attached is a copy of the Department of Agriculture's Administrative Circular No. 08, Series of 2019 re: The Implementing Rules and Regulations (IRR) of Republic Act No. 11321 (copy of which is also attached), entitled "An Act Instituting the Farmers and Fisherfolk Enterprise Development Program of the Department of Agriculture", otherwise known as "The Sagip Saka Act".

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

CAESAR R. DULAY
Commissioner of Internal Revenue

031559

H-3

