

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

February 9, 2009

**REVENUE MEMORANDUM CIRCULAR No. 9-2009**

**SUBJECT :** Circularizing the Full Text of Department Order No. 4-09 dated January 5, 2009 entitled **“Lifting of the Suspension of Effectivity of Department Order Nos. 35-05 and 36-05”**

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

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For the information and guidance of all internal revenue officials, employees, and others concerned, quoted hereunder is the full text of Department Order No. 4-09 dated January 5, 2009 lifting the suspension of Department Order Nos. 35-05 and 36-05 which implemented the revised schedule of zonal values of real properties in the City of San Fernando (2<sup>nd</sup> revision) and in the Municipalities of Apalit, Arayat, Bacolor, Candaba, Floridablanca, Guagua, Lubao, Mabalacat, Macabebe, Magalang, Masantol, Mexico, Minalin, San Luis, San Simon, Sta. Ana, Sta. Rita, Sto. Tomas & Sasmuan under the jurisdiction of Revenue District Office No. 21 (San Fernando City, Pampanga) Revenue Region No. 4 (San Fernando City, Pampanga) for Internal Revenue Tax Purposes, to wit:

**DEPARTMENT ORDER NO. 4-09**  
January 5, 2009

**SUBJECT :** LIFTING OF THE SUSPENSION OF EFFECTIVITY OF  
DEPARTMENT ORDER NOS. 35-05 AND 36-05

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

Upon recommendation of the Commissioner of Internal Revenue, the suspension of the effectivity of Department Order Nos. 35-05 and 36-05 pursuant to Department Order No. 38-06 is hereby **LIFTED**. Accordingly, it is directed that Department Order Nos. 35-05 and 36-05 be immediately implemented.

All orders and other issuances inconsistent herewith are hereby repealed or modified accordingly.

This Order shall take effect immediately.

(Original Signed)  
**MARGARITO B. TEVES**  
Secretary of Finance

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

(Original Signed)  
**SIXTO S. ESQUIVIAS IV**  
Commissioner of Internal Revenue