



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

October 6, 2017

REVENUE MEMORANDUM CIRCULAR NO. 93-2017

SUBJECT: Circularizing the Letter issued by the Microfinance NGO Regulatory Council in relation to the implementation of Revenue Regulations (RR) No. 3-2017 implementing the tax provisions of Republic Act (RA) No. 10693, otherwise known as the "MICROFINANCE NGOS ACT"

TO: All Internal Revenue Officers and Others Concerned

For the information and guidelines of all internal revenue officers, employees and others concerned, we are publishing herein the **Letter from the Microfinance NGO Regulatory Council Advisory<sup>1</sup>** on the Transitory Accreditation of Micro-Finance Non-Government Organization (MICROFINANCE NGO) dated 9 August 2017 issued by Ms. Teresita J. Herbosa, Chairperson of the MICROFINANCE NGO Regulatory Council including the Updated List of MICROFINANCE NGOS<sup>2</sup> with Certificate of No Derogatory Information.

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

CAESAR R. DULAY

Commissioner of Internal Revenue

010923

K

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

9:32 A.M.  
NOV 07 2017

RECEIVED

<sup>1</sup> Annex "A"

<sup>2</sup> Annex "A-1"