

Republic of the Philippines  
Department of Finance  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

July 17, 2018

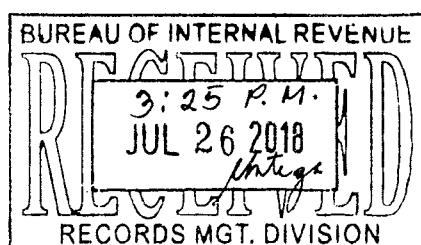
**REVENUE MEMORANDUM CIRCULAR NO. 65-2018**

**SUBJECT :** Circularizing the Full Text of DOF-DBM-DTI-BOI Joint Administrative Order No. 01-2015 providing for the "Guidelines for the Tax Payment Certificate Mechanism to Implement the Fiscal Support for the Comprehensive Automotive Resurgence Strategy (CARS) Program under Executive Order No.182, Series of 2015"

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

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is the full text of DOF-DBM-DTI-BOI Joint Administrative Order No. 01-2015 issued on 16 November 2015, providing for the "Guidelines for the Tax Payment Certificate Mechanism to Implement the Fiscal Support for the Comprehensive Automotive Resurgence Strategy (CARS) Program under Executive Order No.182, Series of 2015".

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



*Caesar R. Dulay*  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue

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