

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

January 25, 2008

**REVENUE MEMORANDUM CIRCULAR 17 – 2008**

**SUBJECT** : List of Municipalities and its Class as mentioned in RMO 19 – 2007

**TO** : All Revenue Officials, Employees and Others Concerned

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Relative to the implementation of Revenue Memorandum Order 19 – 2007 otherwise known as "The Consolidated Revised Schedule of Compromise Penalties for Violations under the National Internal Revenue Code", a list of Municipalities and its Class (**Annex "A"**) is hereby prescribed for uniform application of compromise penalties for criminal violations of the Tax Code.

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

(Original Signed)  
**LILIAN B. HEFTI**  
Commissioner of Internal Revenue