

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

February 19, 2010

**REVENUE MEMORANDUM CIRCULAR NO. 14-2010**

**Subject** : Circularizing the Full Text of Joint Circular No. 2009-1A of the Department of Budget and Management, Bureau of Internal Revenue and National Tobacco Administration, Amending the Guidelines and Procedures on the Release of the Share of Local Government Units

**To** : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all internal revenue officials, employees and others concerned, attached is the full text of **JOINT CIRCULAR NO. 2009-1A** dated January 12, 2010 signed by the Department of Budget and Management (DBM), Bureau of Internal Revenue (BIR) and National Tobacco Authority (NTA) amending Section 1.4 of DBM-BIR-NTA Joint Circular No. 2009-1 dated November 3, 2009 relative to the guidelines and procedures on the release of the share of Local Government Units

All revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)  
**JOEL L. TAN-TORRES**  
Commissioner of Internal Revenue