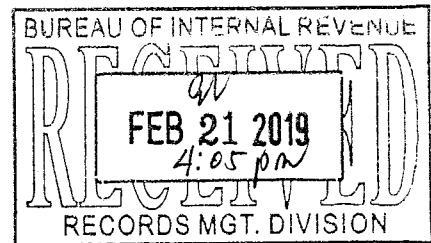




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



February 14, 2019

REVENUE MEMORANDUM CIRCULAR NO. 25-2019

SUBJECT: Publishing the Full Text of Republic Act No. 11171 entitled "AN ACT CONVERTING THE DR. EMILIO B. ESPINOSA, SR. MEMORIAL STATE COLLEGE OF AGRICULTURE AND TECHNOLOGY (DEBESMSCAT) IN THE MUNICIPALITY OF MANDAON, PROVINCE OF MASBATE, INTO A STATE UNIVERSITY TO BE KNOWN AS THE DR. EMILIO B. ESPINOSA, SR. – MASBATE STATE UNIVERSITY (DEBESMSU), AND APPROPRIATING FUNDS THEREFOR".

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials and others concerned, attached is the letter dated January 29, 2019 from Atty. Concepcion Zeny E. Ferrolino-Enad, Director IV of Malacañang Records Office and a certified copy of Republic Act No. 11171 which was approved on January 3, 2019 entitled "AN ACT CONVERTING THE DR. EMILIO B. ESPINOSA, SR. MEMORIAL STATE COLLEGE OF AGRICULTURE AND TECHNOLOGY (DEBESMSCAT) IN THE MUNICIPALITY OF MANDAON, PROVINCE OF MASBATE, INTO A STATE UNIVERSITY TO BE KNOWN AS THE DR. EMILIO B. ESPINOSA, SR. – MASBATE STATE UNIVERSITY (DEBESMSU), AND APPROPRIATING FUNDS THEREFOR".

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

CAESAR R. DULAY

Commissioner of Internal Revenue

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