REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

May 27, 2019

REVENUE MEMORANDUM CIRCULAR NO. 59-2019

SUBJECT: **Publishing the full text of Joint Administrative Order (JAO) No. 1-2019 between the Cooperative Development Authority (CDA) and Bureau of Internal Revenue (BIR) entitled "Rules and Regulations Implementing Section 3 of Republic Act (R.A.) No. 10963, Otherwise Known as the Tax Reform for Acceleration and Inclusion Law, In Relation to Section 5(b) of R.A. No. 8424 of the National Internal Revenue Code, as amended"**

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

For the information and guidance of all concerned, attached is the full text of the Joint Administrative Order No. 1-2019 dated May 20, 2019 – Rules and Regulations Implementing Section 3 of Republic Act (R.A.) No. 10963, Otherwise Known as the "Tax Reform for Acceleration and Inclusion Law" In Relation to Section 5(b) of R.A. No. 8424 of the National Internal Revenue Code, as amended.

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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