



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

5 March 2019

REVENUE MEMORANDUM CIRCULAR No. 40-2019

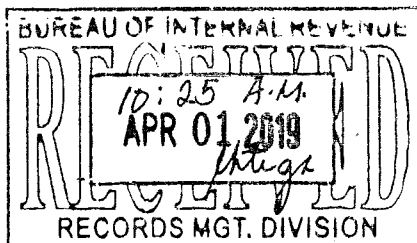
SUBJECT : Publishing the full text of Professional Regulation Commission (PRC) Resolution No. 2019-1146: AMENDING RELEVANT PROVISIONS OF RESOLUTION NO. 1032 (s. 2017) OTHERWISE KNOWN AS THE "IMPLEMENTING RULES AND REGULATIONS (IRR) OF REPUBLIC ACT NO. 10912, KNOWN AS THE CONTINUING PROFESSIONAL DEVELOPMENT (CPD) ACT OF 2016"

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, this Circular is being issued to publish and disseminate the Professional Regulation Commission Resolution No. 2019-1146: AMENDING RELEVANT PROVISIONS OF RESOLUTION NO. 1032 (s. 2017) OTHERWISE KNOWN AS THE "IMPLEMENTING RULES AND REGULATIONS (IRR) OF REPUBLIC ACT NO. 10912, KNOWN AS THE CONTINUING PROFESSIONAL DEVELOPMENT (CPD) ACT OF 2016"

All revenue officials, employees and others concerned are hereby enjoined to be guided accordingly and give this Circular as wide publicity as possible.

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CAESAR R. DULAY
Commissioner of Internal Revenue
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