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ADOPTING JOINT CIRCULAR NO. 3-08 AS THE IMPLEMENTING GUIDELINES FOR PURPOSES OF IMPLEMENTING THE TAX SUBSIDY PROVISIONS UNDER SECTION 13 OF THE 2011 GAA

FIRB RESOLUTION NO. 1-11, January 13, 2011

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WHEREAS, the Department of Finance and the Department of Budget and Management issued its Joint Circular No. 3-08 dated September 1, 2008 (Rules, Guidelines and Procedures Implementing the Tax Expenditure Subsidy Section Under the General Provisions of the Annual General Appropriations Act [GAA]), pursuant to the last paragraph of Section 14 of Republic Act (RA) No. 9498 or the 2008 GAA;

WHEREAS, Section 13 of RA No. 10147 or the 2011 GAA also provides that the implementation of the said Section shall be in accordance with guidelines jointly issued by the DOF and DBM;

WHEREAS, the wording of Section 13 of the 2011 GAA is basically the same as that provided under Section 14 of the 2008 GAA and for which reason the grant of tax subsidy in 2011 has been guided by Joint circular No. 3-08.

NOW, THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED, to formally adopt Joint Circular No. 3-08 (Annex A[*]) as the Implementing Guidelines for purposes of implementing the tax subsidy provisions under Section 13 of the 2011 GAA.

Adopted: 13 January 2011

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[*] Not Filed with ONAR.

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