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ADOPTING JOINT CIRCULAR NO. 7-2012 AS THE IMPLEMENTING GUIDELINES FOR PURPOSES OF IMPLEMENTING THE TAX SUBSIDY PROVISIONS UNDER SECTION 13 OF THE 2013 GAA

FIRB RESOLUTION NO. 1-13, February 18, 2013

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WHEREAS, the Department of Finance and the Department of Budget and Management issued its Joint Circular No. 7-2012 dated October 17, 2012 [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 13 of Republic Act (RA) No. 10155 or the 2012 GAA;

WHEREAS, Section 13 of RA No. 10352 or the 2013 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 2012 GAA is basically the same as that provided under Section 13 of the 2013 GAA and for which reason the grant of tax subsidy in 2012 has been guided by Joint Circular No. 7-2012.

NOW, THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED, to formally adopt Joint Circular No. 7-2012 (Annex A[*]) as the Implementing Guidelines for purposes of implementing the tax subsidy provisions under Section 13 of the 2013 GAA.

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[*] Text Available at the Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City.

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