

IMPLEMENTATION OF REPUBLIC ACT NO. 7716 (THE EXPANDED VAT LAW)

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Pursuant to the provision of Section 245 of the National Internal Revenue Code, in relation to Section 19 of Republic Act No. 7716, the Bureau of Internal Revenue shall implement the provisions of Republic Act No. 7716 starting January 1, 1996.

This Revenue Regulations shall take effect fifteen (15) days after publication in a newspaper of general circulation in the Philippines.

Adopted: 11 Dec. 1995

(SGD.) ROBERTO F. DE OCAMPO
Secretary of Finance

Recommending Approval:

(SGD.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue

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