



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City

October 4, 2018

REVENUE MEMORANDUM CIRCULAR NO. 110-2019

**SUBJECT:** Publishing the Full Text of Department of Interior and Local Government (DILG) Directive to Comply with Memorandum Circular (MC) No. 2019-121

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

For the information and guidance of all internal revenue officials and others concerned, attached is the letter dated August 16, 2019 from Secretary Eduardo M. Año of Department of Interior and Local Government and a copy of Memorandum Circular No. 2019-121 dated July 29, 2019 entitled **"PRESIDENTIAL DIRECTIVE DURING THE 4<sup>TH</sup> STATE OF THE NATION ADDRESS OF THE PRESIDENT TO CLEAR ROADS OF ILLEGAL STRUCTURES AND CONSTRUCTIONS"**.

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  
029978

