

## Tax Rulings of the BIR

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24 ATENEO L.J. 85 (1979)

Summaries of the following rulings of the Bureau of Internal Revenue appear in this Issue:

- (1) Bureau of Internal Revenue, BIR Ruling dated Oct. 20, 1978.  
(No ruling number provided)
- (2) Bureau of Internal Revenue, BIR Ruling dated Nov. 14, 1978.  
(No ruling number provided)
- (3) Bureau of Internal Revenue, BIR Ruling dated June 25, 1978.  
(No ruling number provided)
- (4) Bureau of Internal Revenue, BIR Ruling dated Apr. 4, 1979.  
(No ruling number provided)
- (5) Bureau of Internal Revenue, BIR Ruling No. 046-79, June 21, 1979.
- (6) Bureau of Internal Revenue, BIR Ruling dated Nov. 15, 1978.  
(No ruling number provided)
- (7) Bureau of Internal Revenue, BIR Ruling dated Mar. 26, 1979.  
(No ruling number provided)
- (8) Bureau of Internal Revenue, BIR Ruling dated Feb. 27, 1979.  
(No ruling number provided)
- (9) Bureau of Internal Revenue, BIR Ruling No. 005-79, Mar. 6, 1979.
- (10) Bureau of Internal Revenue, BIR Ruling No. 007-09, Mar. 6, 1979.
- (11) Bureau of Internal Revenue, BIR Ruling No. 047-79, June 21, 1979.
- (12) Bureau of Internal Revenue, BIR Ruling dated Nov. 14, 1978.  
(No ruling number provided)
- (13) Bureau of Internal Revenue, BIR Ruling No. 036-79, June 21, 1979.

- (14) Bureau of Internal Revenue, BIR Ruling No. 052-79, June 27, 1979.
- (15) Bureau of Internal Revenue, BIR Ruling dated Dec. 18, 1978. (No ruling number provided)