

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 77-  
2012, November 22, 2012 ]**

**CLARIFYING CERTAIN PROVISIONS OF REVENUE REGULATIONS  
NO. 14-2012 ON THE PROPER TAX TREATMENT OF INTEREST  
INCOME EARNINGS ON FINANCIAL INSTRUMENTS AND OTHER  
RELATED TRANSACTIONS**

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



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