

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 81-  
2012, December 10, 2012 ]**

**SUPPLEMENTAL CLARIFICATIONS ON THE 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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