

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 31-  
2008, January 30, 2008 ]**

**CLARIFICATION OF ISSUES CONCERNING COMMON CARRIERS  
BY SEA AND THEIR AGENTS RELATIVE TO THE TRANSPORT OF  
PASSENGERS, GOODS OR CARGOES**

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

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