

**[ BIR REVENUE REGULATIONS NO. 18-2005,  
October 12, 2005 ]**

**ENHANCED VOLUNTARY ASSESSMENT PROGRAM (EVAP) FOR  
TAXABLE YEAR 2004 AND PRIOR YEARS UNDER CERTAIN  
CONDITIONS**

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

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