



xxx

xxx

xxx

(e) Uniform and Clothing allowance not exceeding **P5,000** per annum;

xxx

xxx

xxx"

**Section 3. REPEALING CLAUSE.** - All existing rules and regulations and other issuances or parts thereof which are inconsistent with the provisions of these Regulations are hereby modified, amended or revoked accordingly.


**Section 4. EFFECTIVITY.** - These Regulations shall take effect starting January 1, 2012.



**CESAR V. PURISIMA**  
Secretary of Finance

Recommending Approval:

**004862**

  
**KIM S. JACINTO-RENARES**  
Commissioner of Internal Revenue

**009133**  
↑

**BUREAU OF INTERNAL REVENUE**  
**RECORDS MGT. DIVISION**  
2:20 P.M.  
**MAY 11 2012**  
*Chavez*  
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