REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
QUEZON CITY

October 14, 2020

REVENUE MEMORANDUM CIRCULAR NO. 112-2020

SUBJECT : Suspension of Enlisting/Delisting of Large Taxpayers

TO : All Internal Revenue Officers, Employees and Others Concerned

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This has reference to the memorandum dated September 21, 2020, postponing the effectivity of the enlisted and delisted taxpayers of the Large Taxpayers Service (LTS) to January 1, 2021.

Please be guided on the following clarifications:

1. All transactions of affected taxpayers, both Head Office/s and all Branches shall be handled by the Revenue District Offices (RDOs) or concerned offices at the Large Taxpayer Service (LTS) where they are registered prior to July 1, 2020.
2. All Certificates of Registration issued by the concerned offices at the LTS/RDOs on or after July 01, 2020 to the affected Large Taxpayers shall be valid and may be posted at the principal place of business.
3. Principal and supplementary receipts/invoices printed based on duly approved Authority to Print (ATP) issued on or after July 01, 2020 shall remain valid.

All internal revenue officers, employees and others concerned are enjoined to give this Circular the widest dissemination and publicity as possible.

BUREAU OF INTERNAL REVENUE
RECEIVED
2:40 P.M.
OCT 16 2020
RECORDS MGT. DIVISION

CAESAR R. DULAY
Commissioner of Internal Revenue

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