REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

14 OCT 2020

REVENUE MEMORANDUM CIRCULAR NO. 113-2020

SUBJECT: **Publishing the Full Text of the Letter from the Department of Finance (DOF) to Amend the Effectivity Date of Republic Act (R.A.) No. 11467, as Circularized Under Revenue Memorandum Circular No. 65-2020**

TO : **All Internal Revenue Officers and Others Concerned**

For the information and guidance of all internal revenue officers, employees and others concerned, attached herewith as Annex "A" is the letter dated August 18, 2020 letter from Antonette C. Tionko, Undersecretary for Revenue Operations Group of the DOF, clarifying that R.A. No. 11467 was published in the Official Gazette on January 23, 2020 through its website, which medium is intended for said purpose and that the requirement on publication of laws has been complied with.

This amends RMC No. 65-2020, which circularized that the effectivity of R.A. No. 11467 falls on January 27, 2020.

All concerned are hereby are enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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