REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

QUEZON CITY

BUREAU OF INTERNAL REVENUE
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January 6, 2021

REVENUE MEMORANDUM CIRCULAR NO. 2-2021

SUBJECT : Enlisting/Delisting of Large Taxpayers

TO : All Internal Revenue Officers, Employees and Others Concerned

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This has reference to Revenue Memorandum Circular (RMC) No. 112 -2020 dated October 14, 2020 which provided the guidelines to be observed pertinent to the postponement of the effectivity of the Enlisting/Delisting of Large Taxpayers. Relative thereto, the following are to be observed effective January 1, 2021:

1. All transactions of the affected enlisted taxpayers, effectivity of which was postponed up to January 1, 2021, shall continue and remain to be handled by the Revenue District Offices (RDOs) where they are registered prior to July 1, 2020;

2. Transactions of delisted taxpayers may likewise now be accommodated and handled by the RDO having jurisdiction over the said taxpayers.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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