BUREAU OF INTERNAL REVENUE
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

February 11, 2016

REVENUE MEMORANDUM CIRCULAR NO. 21-2016

SUBJECT : Circularizing the Professional Regulatory Board of Accountancy Resolution No. 03, Series of 2016 entitled "Requiring the Submission of Certificate by the Responsible Certified Public Accountants on the Compilation Services for the Preparation of Financial Statements and Notes Thereto"

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith, is the Professional Regulatory Board of Accountancy Resolution No. 03, Series of 2016 entitled "Requiring the Submission of Certificate by the Responsible Certified Public Accountants on the Compilation Services for the Preparation of Financial Statements and Notes Thereto."

All revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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