REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

Quezon City

April 2, 2018

**REVENUE MEMORANDUM CIRCULAR NO. 21-2018**

**SUBJECT :** Circularizing Memorandum No. 016-2018 dated March 15, 2018 Regarding the Imposition of Surcharge, Interest and Compromise Penalty for Filing of an Amended Tax Return

**TO** : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is the copy of Memorandum No. 016-2018 dated March 15, 2018 regarding the imposition of surcharge, interest and compromise penalty for filing of an amended tax return.

All internal revenue officials and employees are hereby 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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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
3:42 P.M.
APR 05 2018

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