REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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02 May 2014

REVENUE MEMORANDUM CIRCULAR No. 32-2014

SUBJECT : Extending the Period Within Which to Submit the Required Affidavit and Official Appointment Books Under Section 3 of Revenue Regulations (RR) No. 4-2014

TO : All Revenue Officials, Employees and Others Concerned

On 06 April 2014, or fifteen (15) days following its publication in a newspaper of general circulation, Revenue Regulations (RR) No. 4-2014, entitled "*Guidelines and Policies for the Monitoring of Service Fees of Professionals*", took effect. Section 3 thereof requires all existing and registered self-employed professionals at the time of the effectivity of the RR to submit an affidavit (indicating the rates, manner of billings and the factors they consider in determining their service fees) as well as to register their official appointment books within thirty (30) days from date of RR's effectivity on 06 April 2014 or until **06 May 2014**.

To give ample time for all the parties concerned to prepare and comply with such a requirement, the period within which to submit said affidavit and to register the official appointment books under Section 3 of RR No. 4-2014 is hereby extended, **from 06 May 2014 to 31 May 2014**.

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

This Circular takes effect immediately.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
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