REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS

August 2, 2005

REVENUE MEMORANDUM CIRCULAR NO. 36 - 2005

Subject: Temporary Suspension of Revenue Regulations No. 5-2005

To : All Internal Revenue Officials and Employees and Others Concerned

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Revenue Regulations No. 5-2005 dated February 16, 2005 prescribing the monthly submission of sales report and other information generated by Cash Register Machines (CRM) and Point of Sales Machines (POS) and/or any machine sales generating receipt/invoice registered with the BIR is hereby temporarily suspended due to enhancement in the system. The suspension shall take effect immediately until September 30, 2005.

Sales report for each CRM/POS for the months of July, August and September 2005 shall be submitted to the Bureau of Internal Revenue as separate and distinct report on or before the 10th of October 2005.

All revenue officers are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
JOSE MARIO C. BUÑAG
OIC, Commissioner of Internal Revenue