REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
4:54 P.M.
MAR 21 2016
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March 21, 2106

REVENUE MEMORANDUM CIRCULAR NO. 36-2016

SUBJECT : **Clarification on the Effectivity of 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 Officials, Employees and Others Concerned

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Relative to Revenue Memorandum Circular No. 21-2016 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*", the implementation of the aforesaid requirement is still **not** applicable for the Income Tax Return (ITR) filing covering calendar year 2015, by which deadline is due on or before April 15, 2016; and will become effective only for the Financial Statements to be submitted for **fiscal year ending June 30, 2016 and subsequent periods.**

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

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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at 11:35