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

July 20, 2004

REVENUE MEMORANDUM CIRCULAR NO. 52 - 2004

SUBJECT : Prescribing the Format of Sworn Affidavit (Annex A) of Department Order No. 17-04 GUIDELINES TO IMPLEMENT THE REGISTRATION OF BARANGAY MICRO BUSINESS ENTERPRISES AND THE AVAILMENT OF TAX INCENTIVES UNDER R.A. 9178, OTHERWISE KNOWN AS THE "BARANGAY MICRO BUSINESS ENTERPRISES (BMBEs) ACT OF 2002".

TO : All Internal Revenue Officers, Employees and others Concerned

---

For the information and guidance of all internal revenue officers, employees and others concerned, attached is the Sworn Affidavit (Annex A) of Department Order No. 17-04 GUIDELINES TO IMPLEMENT THE REGISTRATION OF BARANGAY MICRO BUSINESS ENTERPRISES AND THE AVAILMENT OF TAX INCENTIVES UNDER R.A. 9178, OTHERWISE KNOWN AS THE "BARANGAY MICRO BUSINESS ENTERPRISES (BMBEs) ACT OF 2002". It is referred to in Rule 2, Sec. 3(a)(5) as the form of the sworn affidavit to be executed by the sole proprietor or the President of the enterprise, as the case maybe, that the applicant-enterprise is barangay based and micro business in nature and scope.

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

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue