REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS

September 28, 2005

REVENUE MEMORANDUM CIRCULAR NO. 53 - 2005

Subject: Extension of RMC 36-2005 or the Temporary Suspension of Revenue Regulation No. 5-2005

To : All Internal Revenue Officials and Employees and Others Concerned

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The suspension of Revenue Regulation No. 5-2005 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 until September 30, 2005, as prescribed by Revenue Memorandum Circular No. 36-2005 is hereby extended until further notice.

This Circular shall take effect until revoked.

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