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

Date: MAY 0 3 2021

REVENUE MEMORANDUM CIRCULAR NO. 56 - 2021

SUBJECT: **Circularizing the Implementing Rules and Regulations (IRR) of Section 4 (NNN) of Republic Act No. 11494, otherwise known as "THE BAYANIHAN TO RECOVER AS ONE ACT"**

TO: **All Internal Revenue Officials, Employees and Others Concerned**

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is a copy of the Implementing Rules and Regulations (IRR) of Section 4 (NNN) of Republic Act No. 11494, otherwise known as "THE BAYANIHAN TO RECOVER AS ONE ACT".

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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