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

May 29, 2020

REVENUE MEMORANDUM CIRCULAR NO. 59-2020

SUBJECT : **Amending the Provisions of Revenue Memorandum Circular (RMC) No. 47-2020 Relative to the Temporary Measures Adopted by Taxpayers on the Receipting/Invoicing Requirements Pursuant to Republic Act No. 11469 also known as *"Bayanihan to Heal As One Act"***

FOR : **All Revenue Officials, Employees, and Others Concerned**

This Circular is hereby issued to amend the provisions of Revenue Memorandum Circular (RMC) NO. 47-2020 prescribing guidelines on temporary measures adopted by taxpayers in compliance with receipting/invoicing requirements in relation to Republic Act No. 11469 also known as "Bayanihan to Heal As One Act".

In the said Circular, the workaround procedures provided therein shall be applicable to taxpayers registered in areas under Enhanced Community Quarantine (ECQ) to address the issues and concerns experienced by the aforesaid business entities on the issuance of duly authorized or approved receipts or invoices. However, the same procedures shall likewise be applicable to taxpayers covered by the Modified Enhanced Community Quarantine (MECQ) during such period. As a requirement, all taxpayers who adopted workaround procedures/temporary measures on the issuance of receipts/invoices during the periods of ECQ and MECQ are required to submit their **Summary of Temporary Receipts/Invoices Issued** (Annex "A" of RMC No. 47-2020) **within ninety (90) days** from the date of the lifting of ECQ and/or MECQ.

On the other hand, business entities covered under the General Community Quarantine (GCQ) and/or Modified General Community Quarantine (MGCQ) shall discontinue the use of these temporary measures allowed in RMC No. 47-2020 inasmuch as the difficulties being addressed therein no longer exist. Therefore, the use of the same during the periods of GCQ and/or MGCQ shall be considered in violation of the receipting/invoicing requirements.

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

This Circular shall take effect immediately.

BUREAU OF INTERNAL REVENUE
RECEIVED
3:15 P.M.
JUN 09 2020
RECORDS MGT. DIVISION

CAESAR R. DULAY
Commissioner of Internal Revenue

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