REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
Agham Road, Diliman, Quezon City

23 December 2005

REVENUE MEMORANDUM CIRCULAR NO. 74 - 2005

SUBJECT	:	Deadline for Availment of Enhanced Voluntary Assessment Program (EVAP) for Taxable Year 2004 and Prior Years Under Certain Conditions
TO	:	All Revenue Officers and Others Concerned

The Enhanced Voluntary Assessment Program (EVAP) for Taxable Year 2004 and Prior Years Under Certain Conditions pursuant to the provisions of Revenue Regulations No. 18-2005 is valid until December 30, 2005. However, said date is a legal holiday. Thus, taxpayers can still avail thereof up to the first working day of January 2006.

All concerned are hereby enjoined to strictly implement this Circular.

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue

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