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

December 29, 2006

REVENUE MEMORANDUM CIRCULAR NO. 77-2006

SUBJECT : Extension of the Deadline for Availment of the Improved Voluntary Assessment Program (IVAP) for Taxable Year 2005 and Prior Years under Certain Conditions.

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

Pursuant to Section 9 of RR No. 18-2006 giving the undersigned the authority to extend the deadline for the availment of the IVAP under meritorious circumstances, the aforesaid deadline which has been extended until December 29, 2006 is hereby further extended until January 31, 2007.

This Circular shall take effect immediately. All revenue officers and employees are hereby enjoined to give this Circular as wide a publicity as possible.

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

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