REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
BIR National Office Building
Diliman, Quezon City

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1:40pm
SEP 11 2023
RECORDS MGT. DIVISION

Date: SEP 11 2023

REVENUE MEMORANDUM CIRCULAR NO. 91 - 2023

SUBJECT: Circularizing the Amendment to Rule 18, Section 5 of the Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 11534, or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act.

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

For the information and guidance of all internal revenue officers, employees and others concerned, attached is the full text of the amendment to Rule 18, Section 5 of the IRR of RA No. 11534, or the CREATE Act. The amendment addresses the value-added tax (VAT) related issues and concerns of registered business enterprises (RBEs) particularly those registered prior to the CREATE Act.

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS DIVISION
SEP 11