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

August 5, 2020

REVENUE MEMORANDUM CIRCULAR NO. 96-2020

SUBJECT : **Reiteration on the Provisions of Revenue Memorandum Circular (RMC) No. 47-2020 as Amended by RMC No. 59-2020 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 BIR Officials, Employees and Others Concerned**

This Circular is hereby issued to reiterate the provisions of Revenue Memorandum Circular (RMC) No. 47-2020 as amended by RMC No. 59-2020 on the temporary measures adopted by taxpayers in compliance with invoicing/receipting requirements due to the declaration of Modified Enhanced Community Quarantine (MECQ) in the National Capital Region (NCR), Bulacan, Cavite, Rizal and Laguna for the period August 4 to 18, 2020.

All concerned taxpayers located in areas covered under MECQ are allowed to adopt workaround procedures provided in RMC No. 47-2020 to address the issues and concerns experienced by business entities on the issuance of duly authorized/approved receipts or invoices to be able to continue its business operations. As a requirement, taxpayers who adopted these temporary measures during the MECQ period are required to comply with RMC No. 47-2020, including the submission of **Summary of Temporary Receipts/Invoices Issued** (Annex "A" of RMC No. 47-2020), to their respective Revenue District Offices within ninety (90) days from the date of the lifting of MECQ.

This Circular shall take effect immediately.

BUREAU OF INTERNAL REVENUE
RECEIVED
SEP 07 2020
3:10 pm
RECORDS MGT. DIVISION

CAESAR R. DULAY
Commissioner of Internal Revenue

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