



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

Quezon City

Date: AUG 27 2020

REVENUE MEMORANDUM CIRCULAR NO. 85-2020

**SUBJECT:** Circularizing Republic Act No. 11321, entitled "An Act Instituting the Farmers and Fisherfolk Enterprise Development Program of the Department of Agriculture"

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

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is the copy of Republic Act No. 11321, entitled "An Act Instituting the Farmers and Fisherfolk Enterprise Development Program of the Department of Agriculture".

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

**CAESAR R. DULAY**  
*Commissioner of Internal Revenue*

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