



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
4:54 P.M.
MAR 21 2016

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March 21, 2106

REVENUE MEMORANDUM CIRCULAR NO. 36-2016

SUBJECT : Clarification on the Effectivity of the Submission of Certificate by the Responsible Certified Public Accountants on the Compilation Services for the Preparation of Financial Statements and Notes Thereto

TO : All Internal Revenue Officials, Employees and Others Concerned

Relative to Revenue Memorandum Circular No. 21-2016 circularizing the Professional Regulatory Board of Accountancy Resolution No. 03, Series of 2016 entitled "*Requiring the Submission of Certificate by the Responsible Certified Public Accountants on the Compilation Services for the Preparation of Financial Statements and Notes Thereto*", the implementation of the aforesaid requirement is still not applicable for the Income Tax Return (ITR) filing covering calendar year 2015, by which deadline is due on or before April 15, 2016; and will become effective only for the Financial Statements to be submitted for **fiscal year ending June 30, 2016 and subsequent periods.**

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

Kim S. Jacinto-Henares
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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