



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

September 29, 2015

REVENUE MEMORANDUM CIRCULAR NO. 61-2015

**SUBJECT : EXTENDING THE DEADLINE FOR SUBMISSION OF
INVENTORY LIST AND OTHER SUPPORTING REQUIREMENTS
UNDER REVENUE MEMORANDUM CIRCULAR NO. 57-2015**

**TO : All Internal Revenue Officers, Employees, Business
Establishments, and Others Concerned**

This Circular is issued to extend the deadline, initially set *on or before September 30, 2015* per Revenue Memorandum Circular (RMC) No. 57-2015 to **on or before October 31, 2015**, for the submission of the Inventory Lists and other supporting requirements covering ending inventory as of December 31, 2014, and thereafter every 30th day following the close of the taxable year, depending on the accounting period being adopted by the taxpayer.

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

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue