



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

Date: MAY 03 2021

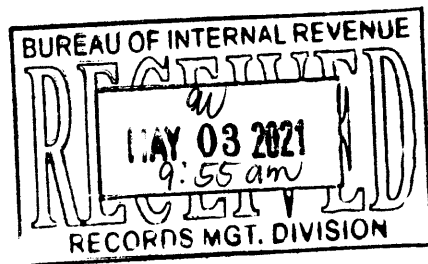
REVENUE MEMORANDUM CIRCULAR NO. 56-2021

**SUBJECT:** Circularizing the Implementing Rules and Regulations (IRR) of Section 4 (NNN) of Republic Act No. 11494, otherwise known as "THE BAYANIHAN TO RECOVER AS ONE ACT"

**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 a copy of the Implementing Rules and Regulations (IRR) of Section 4 (NNN) of Republic Act No. 11494, otherwise known as "THE BAYANIHAN TO RECOVER AS ONE ACT".

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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