



Republic of the Philippines  
Department of Finance  
**BUREAU OF INTERNAL REVENUE**  
**National Office**  
Quezon City

May 25, 2020

REVENUE MEMORANDUM CIRCULAR NO. 64 - 2020

SUBJECT: **CIRCULARIZING THE REVISED GUIDELINES & REQUIREMENTS FOR POGO LICENSEES AND SERVICE PROVIDERS TO APPLY FOR A BIR CLEARANCE IN CONNECTION WITH THE RESUMPTION OF OPERATIONS**

TO: ALL INTERNAL REVENUE OFFICERS AND OTHERS CONCERNED

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For the information and guidance of all internal revenue officials and others concerned, attached herewith as Annex "A" is the Bureau's Revised Guidelines and Requirements for POGO Licensees and Service Providers for the processing of their application for a clearance in connection with the resumption of operations.

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

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