



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

Date: JUL 02 2020

**REVENUE MEMORANDUM CIRCULAR NO. 66 - 2020**

**SUBJECT:** Circularizing Republic Act No. 11364, entitled "An Act Reorganizing and Strengthening the Cooperative Development Authority, Repealing for the Purpose Republic Act No. 6939, Creating the Cooperative Development Authority"

**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. 11364, entitled "An Act Reorganizing and Strengthening the Cooperative Development Authority, Repealing for the Purpose Republic Act No. 6939, Creating the Cooperative Development Authority".

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

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

**035596**

K-1 - BKTD

