



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

Date: FEB 09 2021

**REVENUE MEMORANDUM CIRCULAR NO. 20-2021**

**SUBJECT:** Circularizing Republic Act No. 11494, entitled "An Act Providing for COVID-19 Response and Recovery Interventions and Providing Mechanisms to Accelerate the Recovery and Bolster the Resiliency of the Philippine Economy, Providing Funds Therefor, and for Other Purposes"

**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. 11494, entitled "An Act Providing for COVID-19 Response and Recovery Interventions and Providing Mechanisms to Accelerate the Recovery and Bolster the Resiliency of the Philippine Economy, Providing Funds Therefor, and for Other Purposes".

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

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

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