



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

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REVENUE MEMORANDUM CIRCULAR NO. 60-2016

**SUBJECT :** Clarifications on the Provisions of Revenue Memorandum Circular No. 60-2016

**TO :** All Internal Revenue Officials, Employees and Others Concerned

**DATE :** June 22, 2015

This Circular is hereby issued in order to clarify that **SUMITOMO MITSUI BANKING CORPORATION – MANILA REPRESENTATIVE OFFICE** with BIR-registered address at 20/F Rufino Pacific Tower, 6784 Ayala Avenue, Makati City, and **SUMITOMO MITSUI BANKING CORPORATION – MANILA BRANCH** with BIR-registered address located at 21<sup>st</sup> Floor, Tower One and Exchange Plaza, Ayala Triangle, Ayala Avenue, Makati City are two separate and distinct entities. The bank referred to under Revenue Memorandum Circular No. 60-2016 that ceased business operations was **SUMITOMO MITSUI BANKING CORPORATION – MANILA REPRESENTATIVE OFFICE**.

Accordingly, all Revenue Collection Officers/Special Collection Officers and others concerned are hereby advised to continue accepting checks, as well as taxpayers' checks drawn from **SUMITOMO MITSUI BANKING CORPORATION – MANILA BRANCH**.

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

KIM S. JACINTO-HENARES  
Commissioner of Internal Revenue

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