



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

June 22, 2020

REVENUE MEMORANDUM CIRCULAR NO. 65-2020

**SUBJECT :** Circularizing the Effectivity Date of Republic Act (RA) No. 11467 entitled "An Act Amending Sections 109, 141, 142, 143, 144, 147, 152, 263, 263-A, 265, and 288-A, and Adding a New Section 290-A to Republic Act No. 8424, as amended, Otherwise Known as the National Internal Revenue Code of 1997, and for Other Purposes"

**TO :** All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith as Annex "A" is the Memorandum dated January 29, 2020 from the Department of Finance informing the effectivity of RA No. 11467 entitled "An Act Amending Sections 109, 141, 142, 143, 144, 147, 152, 263, 263-A, 265, and 288-A, and Adding a New Section 290-A to Republic Act No. 8424, as amended, Otherwise Known as the National Internal Revenue Code of 1997, and for Other Purposes" which states that this Act shall take effect immediately after its complete publication in a newspaper of general circulation pursuant to Section 15 of RA No. 11467 or on January 27, 2020.

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

CAESAR R. DULAY  
Commissioner of Internal Revenue

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