

REVENUE MEMORANDUM CIRCULAR NO. 68-2005 issued on December 8, 2005 circularizes the enhanced Value-Added Tax (VAT) forms – BIR Form No. 2550M (Monthly Value-Added Tax Declaration) and BIR Form No. 2550Q (Quarterly Value-Added Tax Return) – September 2005 version.

Taxpayers who are required to file VAT Declaration and VAT Return shall use the September 2005 enhanced VAT Forms.