



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

4:54 P.M.
MAR 21 2016

Quezon City

RECEIVED

March 21, 2106

REVENUE MEMORANDUM CIRCULAR NO. 36-2016

SUBJECT : Clarification on the Effectivity of the Submission of Certificate by the Responsible Certified Public Accountants on the Compilation Services for the Preparation of Financial Statements and Notes Thereto

TO : All Internal Revenue Officials, Employees and Others Concerned

Relative to Revenue Memorandum Circular No. 21-2016 circularizing the Professional Regulatory Board of Accountancy Resolution No. 03, Series of 2016 entitled "*Requiring the Submission of Certificate by the Responsible Certified Public Accountants on the Compilation Services for the Preparation of Financial Statements and Notes Thereto*", the implementation of the aforesaid requirement is still **not** applicable for the Income Tax Return (ITR) filing covering calendar year 2015, by which deadline is due on or before April 15, 2016; and will become effective only for the Financial Statements to be submitted for **fiscal year ending June 30, 2016 and subsequent periods.**

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


KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

039950

02 11.35