



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

3:06 P.M.  
FEB 22 2016

*elntega*  
RECEIVED

February 11, 2016

REVENUE MEMORANDUM CIRCULAR NO. 21-2016

**SUBJECT** : 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"

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

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For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith, is 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."

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

*[Signature]*  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue

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