



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

Quezon City

August 5, 2020

**REVENUE MEMORANDUM CIRCULAR NO. 96-2020**

**SUBJECT :** Reiteration on the Provisions of Revenue Memorandum Circular (RMC) No. 47-2020 as Amended by RMC No. 59-2020 Relative to the Temporary Measures Adopted by Taxpayers on the Receipting/Invoicing Requirements Pursuant to Republic Act No. 11469 also known as “Bayanihan to Heal As One Act”

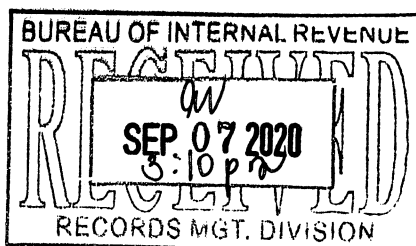
**FOR :** All BIR Officials, Employees and Others Concerned

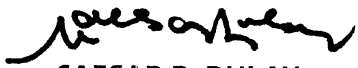
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This Circular is hereby issued to reiterate the provisions of Revenue Memorandum Circular (RMC) No. 47-2020 as amended by RMC No. 59-2020 on the temporary measures adopted by taxpayers in compliance with invoicing/receipting requirements due to the declaration of Modified Enhanced Community Quarantine (MECQ) in the National Capital Region (NCR), Bulacan, Cavite, Rizal and Laguna for the period August 4 to 18, 2020.

All concerned taxpayers located in areas covered under MECQ are allowed to adopt workaround procedures provided in RMC No. 47-2020 to address the issues and concerns experienced by business entities on the issuance of duly authorized/approved receipts or invoices to be able to continue its business operations. As a requirement, taxpayers who adopted these temporary measures during the MECQ period are required to comply with RMC No. 47-2020, including the submission of **Summary of Temporary Receipts/Invoices Issued** (Annex “A” of RMC No. 47-2020), to their respective Revenue District Offices within ninety (90) days from the date of the lifting of MECQ.

This Circular shall take effect immediately.



  
CAESAR R. DULAY  
Commissioner of Internal Revenue  
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