

CIRCULARIZING DEPARTMENT (DOF) ORDER 37-98 DATED MAY 20, 1998 EXTENDING THE GRACE PERIOD FOR COMPLIANCE OF REVENUE REGULATIONS 2-98

BIR MEMORANDUM CIRCULAR NO. 21-98, May 25, 1998

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For the information and guidance of all concerned, quoted hereunder is DOF Department Order No. 37-98 dated May 20, 1998 signed by Secretary Salvador M. Enriquez, Jr. viz:

May 20, 1998

"DEPARTMENT ORDER NO. 37-98

Extension of Grace Period for Compliance with Revenue Regulations No. 2-98

"Revenue Regulations No. 2-98, relative to the withholding on income subject to the expanded withholding tax and final withholding tax, withholding of income tax on compensation, withholding of creditable value-added tax and other percentage taxes, has provided that no penalties shall apply until May 15, 1998 for non-compliance with the new features of the National Internal Revenue Code, as amended by RA 8424.

"Revenue Regulations No. 2-98, however, was published in the newspapers only on May 9, 1998 and copies have not been fully disseminated to the public.

"In view thereof, this Department Order is hereby issued directing the Bureau of Internal Revenue to extend the grace period for compliance with Revenue Regulations No. 2-98 to May 31, 1998.

"For immediate implementation.

(SGD.) SALVADOR M. ENRIQUEZ, JR.
Secretary

All internal revenue officer and others concerned are requested to give this circular as wide a publicity as possible.

Adopted: 25 May 1998

(SGD.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue

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