



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

April 2, 2018

REVENUE MEMORANDUM CIRCULAR NO. 21-2018

**SUBJECT :** Circularizing Memorandum No. 016-2018 dated March 15, 2018 Regarding the Imposition of Surcharge, Interest and Compromise Penalty for Filing of an Amended Tax Return

**TO :** All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is the copy of Memorandum No. 016-2018 dated March 15, 2018 regarding the imposition of surcharge, interest and compromise penalty for filing of an amended tax return.

All internal revenue officials and employees are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

CAESAR R. DULAY

Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

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