



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

September 29, 2015

**REVENUE MEMORANDUM CIRCULAR NO. 61-2015**

**SUBJECT : EXTENDING THE DEADLINE FOR SUBMISSION OF INVENTORY LIST AND OTHER SUPPORTING REQUIREMENTS UNDER REVENUE MEMORANDUM CIRCULAR NO. 57-2015**

**TO : All Internal Revenue Officers, Employees, Business Establishments, and Others Concerned**

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This Circular is issued to extend the deadline, initially set *on or before September 30, 2015* per Revenue Memorandum Circular (RMC) No. 57-2015 to **on or before October 31, 2015**, for the submission of the Inventory Lists and other supporting requirements covering ending inventory as of December 31, 2014, and thereafter every 30<sup>th</sup> day following the close of the taxable year, depending on the accounting period being adopted by the taxpayer.

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

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue