



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

April 30, 2020

REVENUE MEMORANDUM CIRCULAR NO. 45-2020

SUBJECT : Circularizing the Joint Memorandum Circular No. 001-2020, "Guidelines for the Availment of the Small Business Wage Subsidy Measure"

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith, as Annex "A" hereof, is the Joint Memorandum Circular No. 001-2020, "Guidelines for the Availment of the Small Business Wage Subsidy Measure."

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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