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

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REVENUE MEMORANDUM CIRCULAR NO. 38-2019

SUBJECT : Amending Revenue Memorandum Circular (RMC) No. 102–2018, Specifically the Deadline for the Processing of Pending VAT Refund/Credit Claims Filed Prior to the Effectivity of RMC No. 54 - 2014

TO : All Internal Revenue Officials and Employees Concerned

Due to the considerable number of pending inventories of VAT refund/credit claims filed prior to the effectivity of RMC No. 54-2014 at the regional offices and the National Office, this Circular is issued to further amend the deadline prescribed in RMC No. 102-2018 from March 29, 2019 to July 31, 2019.

Concerned revenue officers and officials who fail to comply with the said deadline shall be issued a "Show-Cause Order" and may be imposed appropriate sanctions pursuant to Section 269(c) of the Tax Code of 1997, as amended, and Section 43 of the "Revised Code of Conduct for Revenue Officials and Employees", as implemented by Revenue Memorandum Order No. 53-2010.

All internal revenue officials, employees and others concerned 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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