REVENUE MEMORANDUM CIRCULAR NO. 50-2002 issued on November 15, 2002 prohibits the filing of multiple claims for credit of input tax attributable to zero-rated sales.

Section 110(C) of the Tax Code provides that "The sum of the excess input tax carried over from the preceding month or quarter and the input tax creditable to a VAT-registered person during the taxable month or quarter shall be reduced by the amount of claim for refund or tax credit for value-added tax and other adjustments, such as purchase returns or allowances and input tax attributable to exempt sale."

The claim for the said tax credit shall include not only those filed with the BIR but also those filed with other government agencies, such as the Board of Investments and the Bureau of Customs.

Any taxpayer found to have made a double or multiple claims for tax credit under the aforementioned circumstances shall be subjected to civil and/or criminal actions.