REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Agham Road, Diliman, Quezon City

12 April 2004

REVENUE MEMORANDUM CIRCULAR NO. 51 – 2004

SUBJECT	:	Certificate of Utilization of Tax Credit Certificates (TCCs) for Purposes of TCC Transfer and Utilization
TO	:	All Internal Revenue Officers, Employees and Others Concerned

It has come to the attention of Top Management, through the reports and/or admission of the taxpayers and from the postings on the dorsal portion of the TCCs, that there are Revenue District Officers (RDOs) who are allowing the use of TCCs in payment of internal revenue taxes without the corresponding Tax Debit Memos (TDMs) issued by the authorized BIR Offices.

In this connection, please be informed that only the following BIR Offices are authorized to issue Tax Debit Memo (TDM):

- **The RDOs of RR No. 08 – Makati** – for their respective taxpayers;
- **The LTDOs of Makati and Cebu** – for their respective taxpayers;
- **The LTCED –** for LTAAIDI and LTDAIDII; and
- **The Collection Programs Division (CPD)** – for all other RDOs and Regional Offices Outside of those mentioned above.

Thus, all other RDOs are instructed to refrain from issuing TDMs.

To facilitate the processing of application for **transfer and utilization** of TCCs at the Collection Service, there **shall be no need to secure the certificate of utilization** from the RDO where the taxpayer is registered since it is presumed that these offices are no longer issuing TDMs. RDOs who violate the prohibition in the issuance of TDMs, shall be dealt with accordingly.

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

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue