



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

December 6, 2018

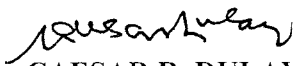
REVENUE MEMORANDUM CIRCULAR NO. 16-2019

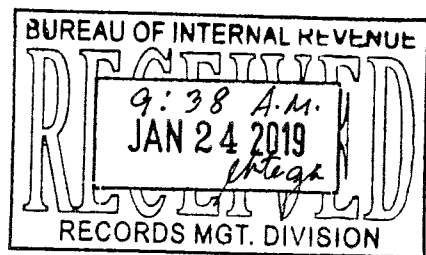
SUBJECT : Clarifying the Validity of the Certifications on the Existence of Outstanding Tax Liabilities and Certification on the Status of Cases Pending Legal or Judicial Resolution of Taxpayers Claiming for VAT Refund

TO : All Internal Revenue Officials and Others Concerned

This Circular is issued to clarify that the inter-office Request for Certification on Outstanding Tax Liability/ies of Taxpayer and Certification on the Status of Cases Pending Legal or Judicial Resolution, for the specific purpose of satisfying the requirements of claims for **VAT refund** pursuant to Revenue Memorandum Order (RMO) No. 29-2014, as amended by RMO No. 42-2018, shall be valid for a period of six (6) months.

In view thereof, all concerned revenue offices are hereby enjoined to indicate clearly in the Certification to be issued that the validity of which is six (6) months from the date of issuance. Annexes "A and B" of RMO No. 29-2014 which shows validity of one (1) month must be adjusted every time request for Certification shall be issued for VAT refund purpose.


CAESAR R. DULAY
Commissioner of Internal Revenue
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