REVENUE MEMORANDUM ORDER No. 77-98 issued October 14, 1998 prescribes the guidelines and procedures on the issuance and utilization of the Oil Firms' Reimbursement Certificate and Reimbursement Certificate - Tax Debit Memo. The Reimbursement Certificate duly issued by the Department of Energy (DOE) may be accepted by the BIR only in payment of specific taxes on the oil company's local production and removal of petroleum products subject to specific taxes. Moreover, utilization of each Reimbursement Certificate will be made with only one collection agency and will not exceed an amount equivalent to 10%, per payment, based on the amount of specific tax due on its removal from place of production of such petroleum products. A Reimbursement Certificate-Tax Debit Memo will be issued by the Collection Programs Division whenever a Reimbursement Certificate issued by the DOE is used for payment of current excise tax obligation with the Bureau.