



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



**BAGONG
PILIPINAS**

MAY 13 2026

REVENUE MEMORANDUM CIRCULAR NO. 044-2026

SUBJECT : Circularizing Department of Finance (DOF) Department Order No. 018-2025, entitled "Guidelines for Accreditation of Value Added Tax (VAT) Refund System Operators Pursuant to Republic Act No. 12079 Otherwise Known as 'An Act Creating a VAT Refund Mechanism for Non-Resident Tourists, Adding a New Section 112-A to the National Internal Revenue Code Of 1997, As Amended, For The Purpose'"

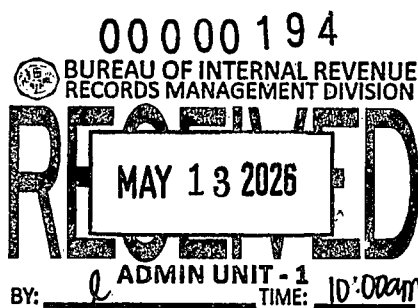
TO : All Internal Revenue Officers, Employees, and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is the copy of DOF Department Order No. 018-2025, Series of 2025, entitled "GUIDELINES FOR ACCREDITATION OF VALUE ADDED TAX (VAT) REFUND SYSTEM OPERATORS PURSUANT TO REPUBLIC ACT NO. 12079 OTHERWISE KNOWN AS 'AN ACT CREATING A VAT REFUND MECHANISM FOR NON-RESIDENT TOURISTS, ADDING A NEW SECTION 112-A TO THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, FOR THE PURPOSE'", published on September 25, 2025.

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



Charlito Martin R. Mendoza
CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue



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