Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City

BAGONG PILIPINAS

APR 27 2026

REVENUE MEMORANDUM CIRCULAR NO. 035-2026

SUBJECT : **Clarifying the Deadline of Filing of Request for Reconsideration of the Full or Partial Denial of the Claim for VAT/Excise Tax Refund Within the National Office Pursuant to Revenue Regulations No. 8-2025 and Request for Reconsideration of the Final Decision on Disputed Assessment Pursuant to Revenue Regulations No. 12-99, as Amended, in Light of Memorandum Circular No. 114 Dated March 6, 2026**

TO : All Internal Revenue Officers and Others Concerned

In accordance with Memorandum Circular No. 114 dated March 6, 2026 of the Office of the President, directing all government agencies and instrumentalities to strictly adopt energy conservation protocols, Revenue Memorandum Order (RMO) No. 007-2026 was issued, providing the guidelines for the implementation thereof. Relative thereto, this Circular is being issued in order to clarify the deadline of filing of Request for Reconsideration of the Partial or Full Denial of Claims for VAT/Excise Tax Refund within the National Office, pursuant to Revenue Regulations (RR) No. 8-2025 and Request for Reconsideration of the Final Decision on Disputed Assessment (FDDA) pursuant to RR No. 12-99, as amended.

For Request for Reconsideration of the Partial or Full Denial of Claim for VAT/Excise Tax Refund within the National Office or Request for Reconsideration of the FDDA, ***with due date falling on a Friday***, the ***deadline of filing thereof shall be moved to the next business day, when personnel from the National Office are working on-site***.

This Circular shall not affect the requirements and procedure of filing of a Request for Reconsideration of the Partial or Full Denial of Claim for VAT/Excise Tax Refund or Request for Reconsideration of the FDDA provided under RR No. 8-2025 and RR No. 12-99, as amended, respectively.

This Circular shall take effect immediately and shall remain in force during the effectivity of RMO No. 007-2026.

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

00000141
BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
APR 28 2026
ADMIN UNIT - 2
BY: ____ TIME: 4:06 pm

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

k-2