

## RUMBLIC OF THE PRILIFUNES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE Onezon City

March 1, 2017

## REVENUE MEMORANDUM CIRCULAR NO. 19-2014

Amending Question and Answer to Number 12 of Revenue Memorandum Circular (RMC) No. 80-2010 Regarding the Issuance of Electronic Letters (eLA) for Value-Added Tax (VAT) Credit/

Refund Claims Filed by Direct Exporters

TO

All Internal Revenue Officers and Others Concerned

Pursuant to Revenue Administrative Order No. 2-2014, the VAT Credit Audit Division (VCAD), which is under the functional jurisdiction of the Assessment Service, conducts field audit/verification of VAT credit/refund claims of direct exporters. Accordingly, the Question and Answer to No. 12 of RMC No. 80-2010 is hereby amended to read as follows:

- Q12: What are the policies and procedures in the issuance of eLA for VAT credit/refund claims filed with the VCAD?
- The following policies and procedures shall be observed: A12:
  - 1. The Chief of the VCAD shall use the Electronic Letter of Authority Monitoring System (eLAMS) in requesting for the issuance of eLAs, as well as in updating of the status of the same, until the Case Management System (CMS) of the Electronic Tax Information System (eTIS) is rolled-out in the National Office.
  - 2. The Assistant Commissioner, Assessment Service shall be the authorized approving official/signatory for eLAs issued covering VAT credit/refund claims filed with the VCAD.

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

CAESAR R. DULAY

Commissioner of Internal Revenue

BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION

RECEIVED

R.G. Manabat & Co. TAX

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