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

BUREAU OF INTERNAL REVENUE
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January 6, 2015

REVENUE MEMORANDUM CIRCULAR NO. 1-2015

SUBJECT : Circularizing Revised BIR Form No. 0217 (Application for Contractor's Final Payment Release Certificate) November 2014 ENCS

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to modify the required documents listed at the back of BIR Form No. 0217 pursuant to Revenue Memorandum Circular No. 63-2014 [Circularizing BIR Form No. 0217 – Application for Contractor's Final Payment Release Certificate (Formerly BIR Form No. 2555) May 2014 Version].

Department of Public Works and Highway's (DPWH) Certificate of Acceptance is one of the documents required for processing the contractor's application for the release of final payment by the DPWH. Pursuant to the Implementing Rules and Regulations of Republic Act No. 9184, Certificate of Acceptance is issued after the defects liability period, that is, one year after the completion of the project, hence requiring this document in filing the contractor's application for final release of payment is not feasible.

In view of the foregoing, BIR Form No. 0217 (**Annex "A"**) has been revised as well as the required documents listed at the back of the form.

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

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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