REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS

January 15, 2009

REVENUE MEMORANDUM CIRCULAR NO. 2-2009

SUBJECT: Circularizing Revocation of **BIR Ruling No. DA (VAT-054) 529-2008**

TO : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all internal revenue officials, employees and others concerned, quoted hereunder is the full text of the undersigned letter to MEDICard Philippines, Inc. for the revocation of **BIR Ruling DA (VAT-054) 529-2008** dated December 15, 2008, as follows:

January 15, 2009

The President
MEDICard Philippines, Inc.
9th Floor Sagittarius Building
H.V. Dela Costa Street
Salcedo Village

Sir / Madam:

This is to inform you that this office is recalling **BIR Ruling DA (VAT-054) 529-2008** dated December 15, 2008 issued to you through your agent Mr. Prudencio F. Tatunay, Managing Partner of Dela Cruz Tatunay & Co.

Please be informed that your request for a ruling is of first impression, on this regard, the ruling should have been presented to the undersigned for evaluation and approval. Under the Tax Code, the power to issue rulings of first impression or to reverse or to revoke or modify any existing ruling of the Bureau is an exclusive power of the Commissioner of Internal Revenue which cannot be delegated.

This serves as a notice of revocation of BIR Ruling DA (VAT-054) 529-2008.

Very truly yours,
(Original Signed)
SIXTO S. ESQUIVIAS, IV
Commissioner of Internal Revenue

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

(Original Signed)
SIXTO S. ESQUIVIAS, IV
Commissioner of Internal Revenue