REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
Quezon City

January 16, 2006

REVENUE MEMORANDUM CIRCULAR NO. 4-2006

SUBJECT : Prescribing the Use of New Forms in Connection with the Tax Subsidy Granted to the Bases Conversion Development Authority (BCDA) as Well as the Primary Contractors and Consultant, Sub-Contractors and Suppliers, Sub-subcontractors and Sub-subsuppliers Involved/Participating in the Subic-Clark-Tarlac Expressway Project (SCTEP) Pursuant to Revenue Regulations No. 17-2005

TO : All Internal Revenue Officials and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, the Bases Conversion Development Authority (BCDA) as well as the Primary Contractors and Consultant, Sub-Contractors and Suppliers, Sub-subcontractors and Sub-subsuppliers Involved/Participating in the Subic-Clark-Tarlac Expressway Project (SCTEP) shall use the following accountable forms to cover their internal revenue tax liabilities pursuant to Revenue Regulations No. 17-2005.

BIR FORM NO.	FORM NAME	REMARKS
2302 (January 2006)	Tax Subsidy Availment Certificate (TSAC)	Annex " A "
2326 (January 2006)	Tax Subsidy Debit Memo (TSDM)	Annex " B "
2327 (January 2006)	VAT Subsidy Checks (VSC)	Annex " C "
2328 (January 2006)	Sub-VAT Subsidy Checks (SVSC)	Annex " D "

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

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue