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

December 5, 2018

REVENUE MEMORANDUM CIRCULAR NO. 102-2018

SUBJECT : Amending Further Revenue Memorandum Circular (RMC) No. 17 – 2018, Specifically the Deadline for the Processing of Pending VAT Refund/Credit Claims Filed Prior to the Effectivity of RMC No. 54 - 2014

TO : All Internal Revenue Officials and Employees Concerned

This Circular is issued to further amend the deadline prescribed in Item No. VI.A.1 of RMC No. 17 – 2018, as amended by RMC No. 53 – 2018. The December 14, 2018 deadline is hereby further moved to March 29, 2019.

All internal revenue officials, employees and others 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

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BUREAU OF INTERNAL REVENUE
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10:00 A.M
DEC 11 2018
RECORDS MGT. DIVISION