REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

JAN 12 2021

REVENUE MEMORANDUM CIRCULAR NO. 14-2021

SUBJECT: Clarifying the Effectivity Date of Revenue Memorandum Order (RMO) No. 47-2020 Which Imposed New Documentary Requirements for the Processing of VAT Refund Claims Pursuant to Section 112 of the Tax Code of 1997, as Amended

TO : All Internal Revenue Officers and Others Concerned

Pursuant to Book VII, Chapter 2 – Rules and Regulations of Executive Order No. 292, otherwise known as the "*Administrative Code of 1987*", rules promulgated by government agencies shall become effective fifteen (15) days from the date of filing with the University of the Philippines (U.P.) Law Center unless a different date is fixed by law, or specified in the rule in cases of imminent danger to public health, safety and welfare, the existence of which must be expressed in a statement accompanying the rule.

Based on record, RMO No. 47-2020 was filed with the U.P. Law Center on January 4, 2021. Hence, applying the aforementioned rule of the *Administrative Code of 1987*, the effectivity of RMO No. 47-2020 shall commence on January 19, 2021, which is the 15th day from filing thereof.

In this regard, taxpayers and revenue officials affected by the said RMO shall observe the following in the filing and processing of VAT refund claims:

1. VAT refund claims filed prior to January 19, 2021 shall be filed and processed following the guidelines and procedures set forth in Revenue Memorandum Circular No. 47-2019 and RMO No. 25-2019; and

2. VAT refund claims filed on or after January 19, 2021, the effectivity date of RMO No. 47-2020, shall be filed and processed in accordance with the guidelines and procedures indicated thereto.

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

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RECORDS MGT. DIVISION

CAESAR R. DULAY
Commissioner of Internal Revenue

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