REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS

April 12, 2005

REVENUE MEMORANDUM CIRCULAR NO. 15 - 2005

SUBJECT: Processing and Issuance of Tax Credit Certificate (TCC) or Disbursement Voucher for Tax Refund in Compliance with a Writ of Execution Issued by the Supreme Court, Court of Appeals and Court of Tax Appeals.

TO : All Internal Revenue Officers Concerned.

Pursuant to Revenue Memorandum Circular No. 10-2001, notice is hereby given that Tax Credit Certificate (TCCs) and/or Disbursement Voucher for tax refund issued for the month of March 2005, in compliance with the Writ of Execution issued by the Supreme Court, Court of Appeals and Court of Tax Appeals in favor of taxpayers, is listed in **ANNEX "A".**

To ensure that no double refund/credit may take place, it is requested that necessary steps should be taken to verify whether this listed taxpayer have claims for refund/tax credit, involving the same kind of tax, amount and taxable year, still pending in offices with concurrent jurisdiction to process and issue TCCs and disbursement vouchers for tax refund in compliance with the Writ of Execution issued by the Courts in favor of taxpayer.

All internal revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
JOSE MARIO C. BUÑAG
Deputy Commissioner
Legal and Inspection Group

K-/tg