REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

April 12, 2004

REVENUE MEMORANDUM CIRCULAR NO. 21-2004

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 Certificates (TCCs) and Disbursement Vouchers for tax refund issued for the month of March, 2004, in compliance with the Writ of Execution issued by the Supreme Court, Court of Appeals and Court of Tax Appeals in favor of taxpayers, are listed in **ANNEX "A".**

To ensure that no double refund/credit may take place, it is requested that necessary steps be taken to verify whether those listed taxpayers 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 taxpayers.

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

(Original Signed)
MILAGROS V. REGALADO
Assistant Commissioner
Legal Service