REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

Date: 06 March 2017

**REVENUE MEMORANDUM CIRCULAR NO. 23-2017**

SUBJECT: New Value-Added Tax (VAT) Exemption Identification Card (VEIC) Issued to Qualified Diplomats, Officials and Dependents of the Embassy of the United States of America (US Embassy)

TO: All Revenue Officials, Employees and Others Concerned

---

Pursuant to Revenue Memorandum Order No. 22-2004 of 24 May 2016, entitled, "Value-added Tax (VAT) Exemption Certificate/Identification Card Issued to Qualified Foreign Embassies and Their Qualified Personnel Amending/Modifying RMC) 81-99", the term VAT Exemption Certificate includes VAT Exemption Identification Card (VEIC). Currently, only the US Embassy's qualified personnel and the latter's qualified dependents are being issued VEICs by the Bureau of Internal Revenue (BIR).

In connection thereto, reports have been received by the BIR that the use of the VEIC on personal purchase of goods and services by the holders has at times, caused confusion among business establishments due to the existing lay out of the card, which appears to be issued more by the US Embassy rather than the BIR. Hence, to avoid the unlikely situation, the BIR revises the lay out to give the VEIC a new look.

Attached, as Annex "A" is a template of the VEIC which shall be issued by the BIR to US Embassy qualified personnel and their qualified dependents, as approved by its duly authorized signatory. Nonetheless, all VEICs duly issued before the issuance of this RMC shall remain valid until their expiry dates. For comparison purposes, attached, as Annex "B", is a sample copy of the earlier version of the VEIC.

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

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
9:08 A.M.
MAR 07 2017
RECEIVED

**CAESAR R. DULAY**
Commissioner of Internal Revenue

F 004244