REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

March 17, 2020

REVENUE MEMORANDUM CIRCULAR NO. 27-2020

SUBJECT : EXTENDING THE DEADLINE FOR THE FILING OF APPLICATIONS FOR VAT REFUND AND NINETY (90) DAY PROCESSING PERIOD PURSUANT TO SECTION 112 OF THE TAX CODE OF 1997, AS AMENDED BY THE R.A. NO. 10963 (TRAIN LAW)

TO : All Internal Revenue Officers and Others Concerned

Pursuant to the Memorandum of the Executive Secretary dated March 16, 2020, by order of President Rodrigo Roa Duterte, which provides for the Enhanced Community Quarantine over Luzon, the filing of VAT refund claims pursuant to Section 112 of the Tax Code of 1997, as amended, for those falling due on March 31, 2020 has become unviable. Moreover, complying with the ninety (90)-day processing period for those claims that are currently being evaluated by the authorized processing offices is also unattainable.

In view thereof, the following guidelines shall be observed:

1. Filing of VAT refund application covering the quarter ending March 31, 2018 can still be accepted until April 30, 2020;

2. The 90-day period of processing VAT refund claims by the processing offices for those claims that are currently being evaluated and for those that may be received from March 16 to April 14, 2020 is suspended and that the counting of the number of processing days shall resume after the lifting of the "community quarantine" issued by the President.

All are enjoined to give this Circular a wide publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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