REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

March 18, 2021

REVENUE MEMORANDUM CIRCULAR NO. 39-2021

SUBJECT: EXTENSION OF THE DEADLINE FOR THE FILING OF APPLICATIONS AND SUSPENSION OF THE NINETY (90)-DAY PROCESSING OF VALUE-ADDED TAX (VAT) REFUND CLAIMS PURSUANT TO SECTION 112 OF THE TAX CODE OF 1997, AS AMENDED BY THE R.A. NO. 10963 (TRAIN LAW) WITH THE VAT CREDIT AUDIT DIVISION (VCAD)

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned and following the temporary closure of VCAD until March 28, 2021, in compliance with the existing health protocols for the mitigation of the COVID-19 pandemic, the filing of VAT Refund, where the two (2)-year period within which to file the claim falls on March 31, 2021, shall be extended until April 12, 2021.

Moreover, the 90-day period of processing of all VAT refund claims pending with VCAD during the temporary closure is also suspended pursuant to Section 5(3) of Revenue Regulations No. 27-2020.

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

BUREAU OF INTERNAL REVENUE
RECEIVED
MAR 22 2021
3:30pm
RECORDS MGT. DIVISION

CAESAR R. DULAY
Commissioner of Internal Revenue

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