REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
QUEZON CITY

APR 17 2020
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April 17, 2020

REVENUE MEMORANDUM CIRCULAR NO. 44-2020

Subject: Issuance of Temporary Electronic Copies of VAT Certificates (VCs) and VAT Identification Cards (VICs) Due to the Continuing Implementation of the Enhanced Community Quarantine (ECQ)

To: All Internal Revenue Officials and Others Concerned

A. Objective

Pursuant to the recommendation of the Office of Protocol of the Department of Foreign Affairs (DFA-OP) dated 14 April 2020, which aims to address the concerns of Resident Foreign Missions (RFMs),[1] for BIR to temporarily issue electronic copies VAT Certificates (VCs) and VAT Identification Cards (VICs) in view of the continuing implementation of Enhanced Community Quarantine (ECQ), this Circular is hereby issued to give temporary relief:

1. to newly-accredited RFM personnel who are qualified for the grant of point-of-sale VAT exemption, as indorsed by the Office of Protocol of the Department of Foreign Affairs (DFA-OP); and

2. to RFMs, RFM personnel and their dependents who will apply for the renewal of their expired VCs and VICs during the effectivity of the ECQ.

B. Issuance of VCs/VICs; Validity and Renewal

As recommended by DFA-OP, the BIR shall temporarily issue electronic copies of VCs and VICs, which shall remain valid only until **30 August 2020**. The issued electronic copies of VCs and VICs shall be renewed within thirty (30) calendar days from the lifting of the ECQ following the same requirements and procedures set forth under Revenue Memorandum Order (RMO) No. 10-2019.

C. Business Establishments

All business establishments shall grant a point-of-sale VAT exemption upon presentation by the concerned RFM personnel and their dependents of the electronic copies of VCs and VICs and his/her DFA-issued electronic copy of Certification of Accreditation or a valid DFA Protocol ID. For RFM, its duly authorized representative shall present, in addition to the VC issued to the RFM, his/her Identification Card and Special Power of Attorney or authorization letter upon each purchase.

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[1] RFM is either an embassy or a consulate, and includes the Taipei Economic and Cultural Office (TECO) in Manila

Non-compliant business establishments shall be subject to appropriate investigation and imposition of sanctions as may be warranted under the National Internal Revenue Code (NIRC) of 1997, as amended, other applicable laws, rules and regulations.

D. Effectivity

This Circular shall take effect immediately.

All internal revenue officers and others concerned are hereby enjoined to give this Circular the widest dissemination and publicity possible.

CAESAR R. DULAY
Commissioner of Internal Revenue
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