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

August 4, 2006

**REVENUE MEMORANDUM CIRCULAR NO. 47-2006**

**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 Court of Tax Appeals.

**TO** : All Internal Revenue Officers Concerned.

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Pursuant to Revenue Memorandum Circular No. 10-2001, notice is hereby given that Tax Credit Certificates (TCCs) and/or Disbursement Vouchers for tax refunds issued for the month of July, 2006, in compliance with the Writ of Execution issued by the Court of Tax Appeals in favor of taxpayers, is/are listed in **ANNEX "A".**

To ensure that no double refund/credit may take place, it is requested that necessary steps should be taken to verify whether the 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 promulgated by the Courts in favor of a taxpayer.

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

(Original Signed)
**JAMES H. ROLDAN**
Assistant Commissioner
Legal Service

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