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

June 13, 2018

REVENUE MEMORANDUM CIRCULAR NO. 53-2018

SUBJECT : Amending Revenue Memorandum Circular (RMC) No. 17 – 2018, Specifically the Deadline for the Processing of Pending VAT Refund/ Credit Claims Filed Prior to the Effectivity of RMC No. 54 - 2014

TO : All Internal Revenue Officials and Employees Concerned

In order to give sufficient time to all concerned offices to complete the processing, review and approval of all pending VAT claims filed prior to the effectivity of RMC No. 54 – 2014, the deadline prescribed in Item No. VI.A.1 of RMC No. 17 - 2018 is hereby moved from June 30, 2018 to December 14, 2018.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECEIVED
10:42 A.M.
JUN 21 2018
RECORDS MGT. DIVISION

3:31 P.M.