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

September 10, 2012

REVENUE MEMORANDUM CIRCULAR NO. 56-2012

SUBJECT : Authorizing the Use of BIR Form No. 2309 (Notice of Payment Schedule) Pursuant to Revenue Memorandum Order (RMO) No. 21-2012

TO : All Internal Revenue Officials, Employees and Others Concerned

---

This Circular is issued to prescribe Accountable BIR Form No. 2309 - Notice of Payment Schedule NPS)(Annex "A") relative to the implementation of Revenue Memorandum Order (RMO) No. 21-2012 [Prescribing the Policies, Guidelines and Procedures in the Acceptance, Processing, Evaluation, Approval of Application for Monetization and Issuance of Notice of Payment Schedule (NPS) of Outstanding Value-Added Tax (VAT) Tax Credit Certificates (TCCs) Solely Issued by the Bureau of Internal (BIR) and Jointly Issued by the One-Stop-Shop Inter-Agency Tax Credit and Duty Drawback Center (OSS Center) of the Department of Finance (DOF) and the BIR relative to the Implementation of the Monetization Program Pursuant to Executive Order (E.O.) No. 68 dated March 27, 2012 and Joint Circular No. 2-2012 dated May 31, 2012 Among the DOF, Department of Budget and Management (DBM) and the BIR].

Accountable BIR Form No. 2309 shall be accomplished in five (5) copies and to be distributed as follows:

Original	-	VAT TCC Holder-Applicant
Duplicate	-	Revenue Accounting Division (RAD)
Triplicate	-	NPS Issuing Office
Quadruplicate	-	Attached to the VAT TCC docket
Quintuplicate	-	Commission of Audit (COA)

The printing and distribution of Accountable BIR Form No. 2309 shall be the responsibility of Collection Service.

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

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

H-2