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

October 18, 2005

REVENUE MEMORANDUM CIRCULAR NO. 57-2005

SUBJECT : Attachments to the Quarterly VAT Return to be Filed Starting October 25, 2005.

TO : All Taxpayers, Internal Revenue Officers and Others Concerned

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Pursuant to Section 6 of the National Internal Revenue Code (NIRC) of 1997, the Commissioner may prescribe the manner of compliance with any documentary or procedural requirement in connection with the submission or preparation of financial statements and tax returns. Thus, all taxpayers filing quarterly VAT Return starting October 25, 2005 with reported exempt and zero-rated sales shall, upon filing the same, attach thereto the following:

a) Photocopy of Certificate of Registration of the head office of the taxpayer, for domestic corporation/partnership and individual taxpayer, including estate and trust;

b) Photocopy of the Certificate of Registration of the Philippine branch office, in case of resident foreign corporation; and

c) Photocopy of approved Application for VAT Zero-rate, for the covered year.

All internal revenue officers and others concerned are hereby enjoined to strictly implement the provision of this Circular.

(Original Signed)
JOSE MARIO C. BUÑAG
OIC-Commissioner of Internal Revenue