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

August 24, 2012

**REVENUE MEMORANDUM CIRCULAR NO. 58-2012**

Subject: Submission of Quarterly Value-Added Tax (VAT) Report per Cities/Municipalities

To : All Internal Revenue Officials, Employees and Other Concerned

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It was observed that a number of Revenue District Offices (RDOs) do not submit the Quarterly Value-Added Tax (VAT) Report per city or municipality under their jurisdiction. Likewise, most of the submitted reports by the RDOs were noted to have discrepancies against the collection data reported in their respective Consolidated Monthly Statistical Report of Revenue Collections (BIR Form 1209) submitted to the Statistics Division.

It is informed that under existing guidelines and procedures, the RDOs are required to regularly submit to the Chief, Revenue Accounting Division (RAD) the quarterly report of VAT collections per city or municipality every 25th day after the end of each quarter. This is in line with the commitment of this Bureau to release the respective shares of the Local Government Units (LGUs) from the incremental VAT collections pursuant to the provisions of Section 244, in relation to Section 283 of the National Internal Revenue Code (NIRC) of 1997, as amended, and the regulations implementing Republic Act (RA) No. 7643.

In connection thereto, this Circular is being issued to reiterate the requirement on the regular submission of the said report to the *Chief, RAD every 25th day after the end of each quarter* by all RDOs and other concerned Offices. It is also reminded that the accuracy of the said report shall be validated against the BIR Form 1209 reports that were submitted to the Statistics Division. It is imperative that accurate data is needed to enable the BIR to correctly compute the incremental VAT collections that are rightfully due to each and every LGU under the provisions of the Local Government Code, in addition to the regular Internal Revenue Allotment (IRA) and other special shares. For this purpose, it is likewise reiterated that the report on VAT collections must be inclusive of the final VAT withheld from the purchases of goods and services made by the National Government Agencies (NGAs), Government-Owned and Controlled Corporations (GOCCs), and the LGUs that were paid/remitted to this Bureau using BIR Form 1600 (Monthly Remittance Return on Value-Added Tax and Other Percentage Taxes Withheld).

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

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

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