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

4:54 P

01 JUL 2024

074

REVENUE MEMORANDUM CIRCULAR NO. ___ - 2024

SUBJECT : Prescribing the Mandatory Requirements for Claims for Credit/Refund of Taxes Erroneously or Illegally Received or Collected or Penalties Imposed Without Authority Pursuant to Section 204(C), in Relation to Section 229 of the National Internal Revenue Code of 1997, as Amended (Tax Code), Except Those Under the Authority and Jurisdiction of the Legal Group

TO : All Internal Revenue Officials, Employees and Others Concerned

---

This Circular is issued to provide the guidelines and prescribe the mandatory documentary requirements in the processing and grant of claims for issuance of tax credit certificates (TCC) or cash refund (TCC/refund) of erroneously or illegally received or collected taxes under Section 204(C), in relation to Section 229 of the Tax Code, in line with the recently introduced reforms on tax refunds under Republic Act (R.A.) No. 11976, also known as the Ease of Paying Taxes (EOPT) Act of 2023. This shall not cover actions or request for tax credit/refund based on writ of execution issued by the Court of Tax Appeals (CTA) and the Supreme Court under the authority and jurisdiction of the Legal Group.

I. GENERAL POLICIES

1. Pursuant to Section 204(C) of the Tax Code, the Commissioner of Internal Revenue may credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction.

2. The taxpayer-claimant shall submit the Application for Tax Credits/Refunds (BIR Form No. 1914) for claims under Section 204(C), in relation to Section 229 of the Tax Code, to the processing office that has jurisdiction over the taxpayer-claimant as follows:

   a. The Revenue District Office (RDO); or

   b. The respective Large Taxpayers Audit Division (LTAD) or Large Taxpayers District Office (LTDO) under the Large Taxpayers Service (LTS).

3. Only applications with complete documentary requirements enumerated in the Checklist of Mandatory Requirements (Annex "A.1") which are filed within the prescribed two- (2-) year period after the payment of the tax or penalty, shall be received and processed by the authorized processing office.

II. DOCUMENTS TO BE SUBMITTED BY THE TAXPAYER-CLAIMANT UPON FILING OF THE APPLICATION FOR TCC/REFUND

1. The application must be accompanied with complete supporting documents enumerated in the Checklist of Mandatory Requirement as set-forth under Annex "A.1". Documentary requirements for tax credit/refund claims pursuant to Section 204, in relation to Section

229 of the Tax Code, vary depending on the nature of the tax sought to be refunded/credited and the circumstances that led to the taxes alleged to have been erroneously or illegally received or collected or penalties imposed without authority. Hence, taxpayer-claimant may submit documents other than the basic requirements enumerated in Annex "A.1" to support the claim. Said additional documents shall be enumerated by the taxpayer in the Checklist. The taxpayer-claimant shall then attest that the documents submitted for purposes of processing the tax credit/refund claim on erroneously or illegally received or collected taxes, are complete and these are the only documents that will be presented to support the claim.

2. The taxpayer-claimant shall attach a notarized Taxpayer Attestation (Annex "A.2"), certifying to the completeness of the documents submitted. Accordingly, the claims shall be processed based on the documents submitted. The books of accounts and accounting records shall be presented by the taxpayer-claimant upon written request of the assigned Revenue Officers (ROs). Failure to present the books of accounts and accounting records relevant to the claim may be a ground for denial of the application for TCC/refund.

3. The taxpayer-claimant shall fully cooperate with the assigned ROs and shall ensure availability of all documents that may be requested during the verification in case there are issues or findings that need further clarification so as not to cause undue delay on the 180-day processing of the tax credit/refund. Failure to cooperate or submit the requested documents for clarification as further requested by the assigned ROs may result in the full or partial denial of the claim.

4. The taxpayer-claimant shall secure Delinquency Verification Certificate (valid for 6 months) from the Collection Division under the respective Revenue Region or the Large Taxpayer Collection Enforcement Division under the Large Taxpayers Service, whichever is applicable.

III. REPEALING CLAUSE

All provisions of revenue issuances/memoranda or portions thereof that are inconsistent herewith are hereby amended, modified or revoked accordingly.

IV. EFFECTIVITY

This Circular shall take effect fifteen (15) days following its publication in the Official Gazette or posting in the BIR website, whichever comes first.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

JUL 03 2024