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

November 20, 2014

REVENUE MEMORANDUM CIRCULAR NO. 82-2014

SUBJECT : Publishing the Full Text of Joint Circular No. 002.2014 of the Department of Finance (DOF), Department of Budget and Management (DBM), Bureau of Customs (BOC) and Bureau of Internal Revenue Entitled "Pursuant to Executive Order (EO) No. 68-A, Series of 2014, Amending EO 68, Series of 2012, Providing for the Establishment of a Mechanism for Qualified Value-Added Tax (VAT) - Registered Persons to Receive the Cash Equivalent of Their Outstanding VAT Tax Credit Certificates (TCCs)".

TO : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all concerned, attached herewith as Annex "A" is the full text of the Joint Circular No. 002.2014 jointly issued by the Department of Finance, Department of Budget and Management, Bureau of Customs and this Bureau prescribing the implementing guidelines of the provisions of Executive Order No. 68-A, Series of 2014, amending Executive Order No. 68, Series of 2012.

All concerned revenue officials, employees and others concerned, are hereby 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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