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

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
AUG 08 2016
RECEIVED

July 19, 2016

REVENUE MEMORANDUM CIRCULAR NO. 84-2016

SUBJECT : Exempting all taxpayers applying for issuance of tax credit/refund based on Writ of Execution issued by the Court of Tax Appeals and Supreme Court from the requirement of Certifications on Outstanding Tax Liabilities/Delinquency Verification Slips prescribed under all existing revenue regulations, rules and procedures

TO : All Internal Revenue Officials, Employees and Others Concerned

---

I. POLICIES AND GUIDELINES

This Circular is being issued to exempt all taxpayers who are applying, including those who have already applied, for the issuance of tax credit/refund based on a Writ of Execution issued by the Court of Tax Appeals or the Supreme Court from the requirement of Certifications on Outstanding Tax Liabilities/Delinquency Verification Slips prescribed under all existing revenue regulations, rules and procedures.

II. REPEALING CLAUSE

All revenue issuances or portions thereof which are inconsistent herewith are hereby repealed, modified or amended accordingly.

III. EFFECTIVITY

This Circular shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

000305