REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

March 13, 2008

REVENUE MEMORANDUM ORDER NO. 12-2008

SUBJECT : Prescribing the Use of Accountable Forms for the Issuance of Product Replenishment Certificate and Product Replenishment Debit Memo

TO : All Assistant Commissioners, Chiefs of the Divisions in the National Office and Others Concerned

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I. OBJECTIVE

Pursuant to the provisions of Revenue Regulations No. 3-2008, more particularly the provisions on the availment of claims for product replenishment thereof, this Order is hereby issued in order to provide the use of accountable forms for Product Replenishment Certificate (PRC) and Product Replenishment Debit Memo (PRDM).

II. ACCOUNTABLE FORMS

The accountable BIR Form No. 2298 (Annex "A") and No. 2331 (Annex "B") shall be used for the issuance Product Replenishment Certificate and Product Replenishment Debit Memo, respectively, which shall both be approved and issued by the Assistant Commissioner, Large Taxpayers Service, or any delegated revenue official prescribed under existing revenue issuances, as the case may be.

The aforesaid accountable forms shall be filled-up completely and distributed as follows:

Original	-	Taxpayer
Duplicate	-	Revenue Accounting Division
Triplicate	-	To be attached to the docket
Quadruplicate	-	PRC/PRDM Issuing Office' file copy

III. REPEALING CLAUSE

This Order supersedes all revenue issuances or portions thereof that are inconsistent herewith.

IV. EFFECTIVITY

This Order takes effect immediately.

(Original Signed)
LILIAN B. HEFTI
Commissioner of Internal Revenue

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